



TRS-80 MODEL III



Micro Computer Systems

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NOMINAL LEDGER

User

Instruction Manual

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002

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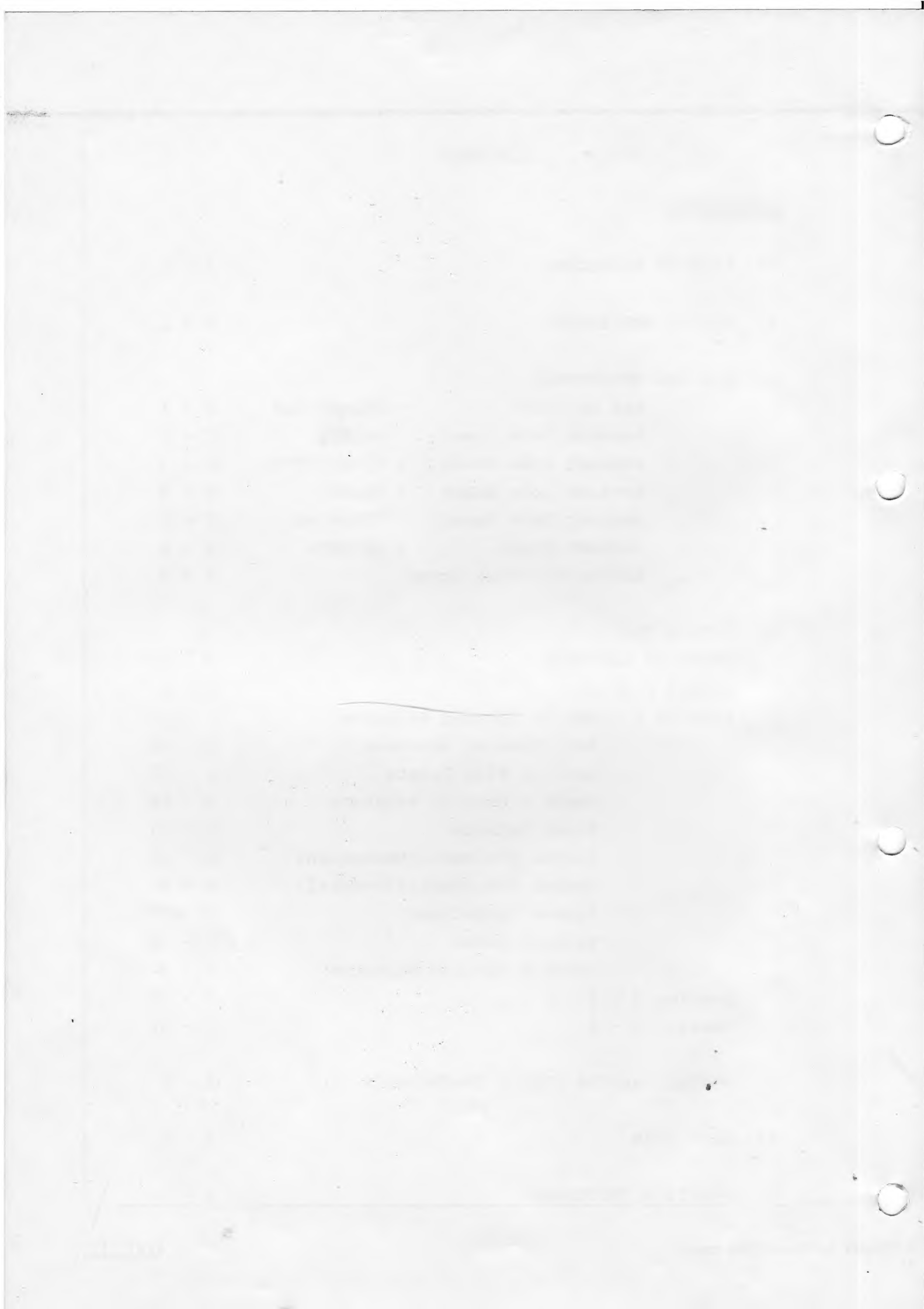
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INTRODUCTION

To many people accounting is more of an art than a science, but in practice, it is merely keeping track of a company's business activities, indicating the strengths and weaknesses of the company. The information involved is contained within the 'Nominal' or 'General' Ledger.

This manual is intended as a guide to assist you in setting up your files, and when using the system.

If you are new to computers and you are using your TRS 80 Model II for the first time, then you should familiarise yourself initially with the 'Operation' section of the Owners Manual which is supplied with your machine. If you are unfamiliar with accounting practice then this manual together with the Nominal system will take you step by step through the various procedures from the moment you switch on the computer.

If you are an accountant then this manual will show you how we've made your life a little easier.

As an example we will set up a Nominal Ledger system for the 'ACME TRADING COMPANY' and we will use this company as our working example throughout this manual. We strongly recommend that you use the examples (in part or in total) within the manual, working with us as we step through the procedures. On completion you will have a solid background in using both the Model III and Tridata's Nominal Ledger System.

Part one of the manual the Introduction, covers seven sections and provides background information on the system generally, plus an explanation of accounting concepts

Part two gives specific details of what you need and how to go about setting up a system.

Part three shows you how to use the system.

Part four the appendices, contain infrequently used reference information plus reports from the working examples for the Acme Trading Company Limited.

The best way to learn to use this Tridata System is to try it out after you have read part one of this manual. Start off by using Part two to practise with the system. Don't be afraid of making mistakes as nothing typed at the keyboard will damage the computer or the programs.

If you have any suggestions or criticisms concerning this manual then we would be happy to hear from you.

INTRODUCTION

TRIDATA'S SOFTWARE BACKUP

One of the most important aspects of buying packaged software produced by Tridata Micros is the **backup** available from us.

By registering your details with Tridata you become entitled to a number of benefits including the following.

Registration

Send your company's Name, Address and System Serial Number to us and these details will be added to our list of registered users.

Notification

In the event of any faults being detected in the system, details of fixes will be sent to you.

Hot Line

For help in dealing with problems or queries which are not covered within the manual then telephone Tridata on 021 622 6085/6.

Tridata reserves the right to make a charge for responding to excessive calls in respect of material adequately covered by this manual.

Disk Replacement Service

Should your system disk become defective through damage or through wear and tear then Tridata will replace it at a fixed price of £25, provided no more than a year has elapsed from the original date of purchase.

Upgrade

New features are periodically added to the Tridata packages and if you are a registered owner you can obtain the latest version at a reduced price for a period of up to one year from the date of original purchase.

FEATURES

Most Nominal Ledger systems at this level and price are extremely basic in the facilities they provide. Not so the Tridata Nominal Ledger.

Have you ever been in the situation where a business opportunity has arisen, a quick decision is needed but you don't know what your debtors and creditors are, what your sales are, and therefore what the profitability is likely to be?

This information is now to hand, since with the Tridata Nominal Ledger System you can produce professional 'Balance Sheets' and 'Profit and Loss Statements' at a moments notice.

The TRS 80 Nominal III is one of a series of successful inter-related business systems designed to help you eliminate time-consuming manual entries, yet providing up to date information on the financial status of your company.

Itemised Features

1. User-Defined Account Plan with up to 300 accounts.
2. User-Defined four digit account number with up to 99 departments within each account.
3. Automatic 'Out of Balance' detection and Entry Totalling.
4. Prints totals up to £99,999,999.99.
5. Up to 1000 transactions for every update run with no limit to the number of updates per month.
6. Automatic fully comprehensive Audit Trail, each numbered for greater security.
7. Budgetting with variance against actuals.
8. Last years figures with variance.
9. Transaction's posted to other ledgers may be used to update the Nominal Ledger without manually re-entering them.

Once the accounts are set up then the only work needed to maintain it will be the day to day entry of Transactions.

The Tridata Nominal Ledger System will do the rest including production of reports as and when required.

GLOSSARY

DISK DISKETTE	These terms are used to describe the medium on which information is stored and are one and the same thing.
DISK DRIVE	The unit into which disks are placed so that information can be read from or written to them.
SYSTEM DISK	These contain the programs necessary to run the system.
DATA DISK	This disk contains all the information about the Nominal Accounts.
MENU	A screen display of all the procedures available for selection, by the user, from the system.
BACK-UP	To make a copy of a disk.
DDMMYY	Indicates that a date is to be entered as day, month, year. eg. 311279 is 31st December 1979.
MM/DD/YY	As above but month/day/year. eg. 12/31/79 is 31st December 1979. Be sure to enter the slashes as well.
ENTER (figure) (number) (word)	Type the figure, etc. within the brackets then press the ENTER key.

GENERAL DO'S AND DON'TS

1. Do take care of your disks. They should be stored in their wallets, and when not in use within a suitable storage system (see Appendix F).
2. Do always restart the system by using the procedure described on page 12 - 1, (How To Get The Menu).
3. Do take frequent backups, possibly after each Accounts file Update or Balance Sheet (See appendix A on Backups and page 7-2 on Organising Security Backups).
4. Do enter the sign first when inputting negative numbers (e.g. -11).
5. Do please read this manual and ensure that all the information that is required to be loaded for each account is to hand.
6. Do please practice with the system before using it for live running.
7. Don't leave your disks exposed, and don't touch the recording surface (the open slot).
8. Don't switch the computer on or off with the disks still in the drives.
9. Don't close down the system unless procedure 12 of the Menu is first selected.
10. Don't run the 'Balance Sheet' for Period End until the end of Month/Period, when all details for that period will have been entered.

INTRODUCTION

CONCEPTS

Introduction

Have you heard the story of the Chief Accountant who, on arrival at the office every morning, unlocked a little drawer in his desk, took out a piece of a paper and after carefully memorizing the contents, returned it to the drawer which he locked ?.

As this was carried out year after year, the clerks in the office often wondered, and speculated on, what was on the piece of paper.

One morning the office received a telephone call to say that the Chief Accountant had died.

The second in command took over the position and on receiving the key to the desk, he had to satisfy his curiosity - he opened the little drawer. Taking out the piece of paper he was astonished to read these words:

DEBIT on the LEFT

CREDIT on the RIGHT

This little story to me illustrates most peoples fears of accounts, the dreaded DEBIT and CREDIT. I am going to attempt to put them in their place and try to remove the veils of mystery that surround them.

The object of the operation is simply to file all transactions in any orderly manner 'within a framework' which is acceptable on a universal basis, with the minimum possibility of error.

The Filing System

The filing system consists of :-

on) Files for all 1 ASSETS
the) Files for all 2 EXPENSES
left) Files for all 3 LOSSES

which are referred to as DEBIT ENTRIES.

and a separate set of files for all

4 LIABILITIES (on
5 INCOME (the
6 GAINS (right

which are referred to as CREDIT ENTRIES.

The LEDGER (computer file) is the FILING CABINET and each account maintained in the ledger is a separate FILE.

The first thing to remember is that a DEBIT entry - must be linked to a - CREDIT entry.

Examples

There are many types of:-

ASSETS: Cars, Plant and Machinery, Furniture, Fittings etc.

AND EACH ONE MUST BE FILED SEPARATELY.

There are various types of:

EXPENSES: Rent, Fares, Rentals, Electricity, Gas, Petrol, Repairs etc.

AND EACH ONE MUST BE FILED SEPARATELY.

There are different types of:

LOSSES: Loss of the sale of an article.
Loss through theft etc.

AND EACH ONE MUST BE FILED SEPARATELY.

INTRODUCTION

It is a simple fact that:

LIABILITIES are debts or dues owed to
different people or
organisations.

It is common knowledge that:

INCOME can be obtained from many
sources.
Profits on sale of goods,
subscriptions from club
members, rents from
properties etc.

GAINS may be obtained from many
sources.
Discounts received on prompt
settlement of an account, a
commission for a service etc.

AND EACH ONE OF THE ABOVE MUST BE FILED SEPARATELY.

BUT

How many people know how to inter-link these six items
so that they can be recorded in a methodical manner to
produce accurate information?

WELL THE KEY TO MAINTAINING
ACCURATE ACCOUNTING RECORDS
IS THE DOUBLE ENTRY SYSTEM.

Double Entry

The double entry is the recording of a debit entry and a corresponding credit entry in the appropriate accounts, representing either side of the transactions.

What is meant by 'one side of the transaction' and what is meant by 'the other side'?

ONE SIDE OF A TRANSACTION

I buy something for Cash:-

I receive the article and I must record the value of the article bought - this is the debit entry.

THE OTHER SIDE OF THE TRANSACTION

I pay Cash for the article:

I am parting with money in exchange and I must record the deduction from the money I possess - this is the credit entry.

The money I possess is my CAPITAL.

ONE SIDE OF THE TRANSACTION is the money (ASSET)

THE OTHER SIDE OF THE TRANSACTION is my money owed to me (THE LIABILITY).

This is where confusion occasionally commences, and this is what makes the understanding and recording of debits and credits appear difficult.

When money is put into the Bank, the Bank uses the money for various purposes and simply makes a credit entry in the Customers account to the effect that it OWES the Customer money.

THIS MAKES THE CREDIT ENTRY ON THE BANK A/C A LIABILITY

When the Bank pays the interest on your money, it credits your account with the additional amount it owes you.

THIS MAKES YOUR GAIN OR INCOME A CREDIT ENTRY ON THE BANK A/C.

i.e. It increases the bank's liability.

INTRODUCTION

SO REMEMBER

I put my money into the Bank
and the Bank owes me my money.

I put my money into the Business
and my business owes me my money.

If the 'source of the money' is called a LIABILITY
then there must be another name for the money.

The money is called an 'ASSET'.

If the LIABILITY is a CREDIT then the ASSET must be a DEBIT.

If the money is an ASSET what happens if the money
is spent.

If the money is spent it either becomes another ASSET
or it becomes an EXPENSE.

In other words, you either acquire Cars, Plant and
Machinery, Furniture, Fittings or something equal in
value to the money spent

or

you receive a service; the use of a building in
exchange for rent, a journey by train in exchange
for your fare.

THIS MAKES ASSETS AND EXPENSES DEBITS.

If the money is lost or stolen this makes LOSSES,
DEBITS.

If a car is bought for £2,000, the car becomes an asset
in exchange for cash. If the car is sold the following
week for £1500, the £1500 cash received and the £500
loss on the sale make up the original value of the car.

This makes ASSETS, LOSSES and EXPENSES, DEBITS
therefore making LIABILITIES, INCOME AND GAINS, CREDITS

Recording Double Entries

WHEN RECORDING ENTRIES IN BOOK-KEEPING

THE LEFT HAND SIDE IS FOR
DEBIT ENTRIES

THE RIGHT HAND SIDE IS
FOR CREDIT ENTRIES

DR. Debtor :
One who owes value.
The Receiving part
on the transaction.

CR. Creditor :
One to whom the value
is owing. The Giving
part of the transaction.

Additions and subtractions can therefore affect either
side.

	DR		CR
100+100+100-50 can appear as	100		50
	100	BAL C/D	250
	100		
	---		---
	300		300
	===		===

BAL B/D 250

or alternatively

	DR		CR
100+100+100-50 can appear as	50		100
	250	BAL C/D	100
			100
	---		---
	300		300
	===		===

BAL B/D 250

INTRODUCTION

Debits and Credits

YOU CAN ADD A DEBIT TO A DEBIT

YOU CAN ADD A CREDIT TO A CREDIT

YOU CANNOT ADD A DEBIT TO A CREDIT

YOU CANNOT ADD A CREDIT TO A DEBIT

TO SUBTRACT A DEBIT FROM A DEBIT YOU NEED A CREDIT

TO SUBTRACT A CREDIT FROM A CREDIT YOU NEED A DEBIT

YOU CAN DEDUCT A DEBIT FROM A CREDIT

YOU CAN DEDUCT A CREDIT FROM A DEBIT

YOU CAN ADD A DEBIT TO A DEBIT

This simple means that if you have bought an Asset (say Furniture) value £100 and then you buy some more Furniture value £20 the two purchases will appear in the Furniture Account giving you a total value of £120.

Or if you have paid some expenses (say rail fares) you can add the weekly or monthly totals together to find the amount spent on fares for the period. It also means that if you have lost some money and then lose some more money you simply add the amounts together to find the total loss over a period.

YOU CAN ADD A CREDIT TO A CREDIT

This simply means that if you owe some money for goods bought on credit or services say £50, and then you buy some more goods on credit, or further services are rendered for say £10, your total liabilities amount to £60.

This also means that if you have a weekly income of £15 you can add four weeks together to find the total income or 52 weeks together to find the total annual income. It also means that if you pay accounts promptly and thereby gain a discount, and you do this regularly, you can add each gain together to find your total gains over a period.

YOU CANNOT ADD A DEBIT TO A CREDIT

If you understand what is written above this must be obvious, what is the sense in adding the money you owe for a piece of Furniture to the value of the Furniture?

They are identical values and represent the double entries for the transaction, e.g. I buy Furniture value of £50 on credit, I therefore owe £50 on credit, I therefore owe £50 to the Supplier. The value of the Furniture £50 (debit) and the money owing to the Supplier £50 (credit) represent the double entry.

If I add the debit to the credit I either appear to owe the Supplier £100 or my Furniture has increased in value to £100. In any event my account would not balance.

The same comments refer to:-

YOU CANNOT ADD A CREDIT TO A DEBIT.

It is all commonsense if you think about it.

TO SUBTRACT A DEBIT FROM A DEBIT YOU NEED A CREDIT
TO SUBTRACT A CREDIT FROM A CREDIT YOU NEED A DEBIT

The issue is clearly demonstrated in the method of addition and subtraction set out on page 6 - 6.

YOU CAN DEDUCT A DEBIT FROM A CREDIT
YOU CAN DEDUCT A CREDIT FROM A DEBIT

This means for example, if you have bought some stock you have acquired a Trading Asset (the Double entry would be either 'cash paid' or 'the money you owe to the creditor' if the goods are bought on credit or 'in exchange for other goods' i.e. an old asset being credited).

This (the trading asset) would be a debit entry in the Purchase Account. If you return some of this stock to your supplier the return would be a credit entry in the Purchase Returns Account and the debit would be either 'cash received' or 'the reduction of the amount owed to the creditor if the goods were bought on credit' or an item exchanged (a new asset being debited).

To find the net purchases over a period, you can take away what you have returned - (a credit) for what you originally bought (a debit).

ALL VERY SIMPLE IF YOU THINK ABOUT IT.

INTRODUCTION

INTEGRATION TO OTHER SYSTEMS

The idea of integration is to pass information automatically from one system to other systems and so eliminate the need to enter the same data twice. The way in which the Tridata systems accomplish this, is described below.

Sales Ledger

The integrated Sales Ledger system maintain totals of :

CASH
GOODS
VAT
DISCOUNT
DEBITS
CREDITS

for all postings that are input to the system. In addition to this, the Goods total for each Invoice and Credit Note is allocated to a Nominal Code by you the user.

At the same time the Double entry book-keeping (see Concepts page 6 - 4 on) is preserved by automatic postings to the following accounts.

The total Cash Received is posted to the Sales Ledger Control Account and to the Bank Account.

The Goods total is posted to the Sales Ledger Control Account and to the allocated Nominal account.

The VAT total is posted to the Sales Ledger Control Account and to the VAT Output account.

The Discount Taken is posted to the Sales Ledger Control Account and to the Discount Taken account.

Finally the Debits and Credits are posted to the Sales Ledger Control account and to a specified Sales Account.

(See Sales Ledger Reserved Accounts - Page 23 - 3)

Purchase Ledger

The integrated Purchase Ledger system automatically maintain totals of :

CASH
GOODS
VAT
DISCOUNT
DEBITS
CREDITS

for all postings that are input to the system. In addition to this the Goods total for each Invoice and Credit Note is allocated to a Nominal Code by the user.

At the same time the Double entry book-keeping is preserved by automatic posting to the following accounts.

The Total Cash is posted to the Purchase Ledger Control account and to the Bank Account.

The Goods total is posted to the Purchase Ledger Control account and to the allocated Nominal account.

The VAT total is posted to the Purchase Ledger Control account and to the VAT Input account.

The Discount Received is posted to the Purchase Ledger Control account and to the Discount Received Account.

Debits and Credits are posted to the Purchase Ledger Control account and to the specified Purchase Account.

(See Purchase Ledger Reserved accounts - Page 23 - 4)

**SETTING UP YOUR
SYSTEM**

SETTING UP YOUR SYSTEM

SYSTEM SECURITY

General

Even in the best ordered computer installations, accidents or mistakes can occur.

In a floppy disk environment security and good practice is even more vital, due to the sensitivity of these disks.

Ash from a cigarette, a drop of coffee, a crease, or a careless finger placed on the recording surface may all render the disk unusable and the data contained on it irretrievable (See Appendix F).

The effect of the loss of these records could be very painful and expensive for a small business.

To overcome this situation, security copies (i.e. Backups - See Appendix A) of these disks should be taken at regular intervals, so that if the worst occurred, then one would only need to go back to the last security copy and bring it up to date.

If a floppy disk starts to look worn and tatty then replace it.

SETTING UP YOUR SYSTEM

Organising Security Backups

There are various ways of organising security backups, here is one suggestion.

A cycle of five disks is used here, but alternatively this could be three or four as desired.

The disk within the cycle is the Nominal Master Account Disk.

DATE	PERIOD	DISKS	COMMENTS
28/7/80	July - (3)	Set A	Manual Postings Applied
29/7/80	" - (3)	Set B	
30/7/80	" - (3)	Set C	
31/7/80	" - (3)	Set D	
1/8/80	August - (4)	Set E	Integrated Sales Applied Period End run done
2/8/80	" - (4)	Set A	

On 28th July, disk A is used.

On 29th July, copy disk A to disk B, then use B.

On 30th July, copy disk B to disk C, then use C.

On 31st July, copy disk C to disk D, then use D.

On 1st Aug, copy disk D to disk E, then use E.

On 2nd Aug, copy disk E to disk A, then use A.

On subsequent days or weeks continue with the cycle.

Once the cycle is established and provided the backups are kept separately, then one has a reasonably secure system with the hardcopy providing an extra level of security.

NOMINAL LEDGER DISK CYCLE

DATE _____

PERIOD

DISK

COMMENT

SIGNATURE

SETTING UP YOUR SYSTEM

WHAT YOU NEED

1. Micro Computer (Minimum Configuration)

TRS 80 Model III 48 K System.
Two disk drives.
One printer with adjustable Tractor
feed printing
132 chrs/Line
@ 10 Characters/Inch.

2. Disks

One Nominal Ledger System Disk.
One disk for 300 Nominal Accounts.
Both of these disks are supplied and
labelled Systems disk and Transactions
disk respectively.

In order to allow for backups, multiply the
number of System and Nominal Master Account
disks by the number of backups required and add
two more for practising with.

Label all disks clearly.

3. Miscellaneous

Some spare disks.
Plain listing paper and Binders.
One 'bulk eraser' for demagnetising disks
when necessary.
Spare printer ribbons.
A suitable system for holding the disks.

SETTING UP YOUR SYSTEM

STRUCTURING YOUR NOMINAL LEDGER

General

Putting your Nominal Ledger onto the computer requires some minor modifications to the way in which your manual Nominal Ledger was set up. This is because the computer needs to have certain information in particular places in order to keep track of everything. The primary changes involve the structure of the ledger and changes to account numbers.

We will structure and set up the ledger for our example the Acme Trading Company and you are advised to work through using your own Alphatronic in order to aid familiarisation.

There is no need to set up all the accounts as we have done, although sufficient should be established in order to provide a reasonable test of the system.

When completed to your satisfaction, use a new set of disks to establish your live Nominal Ledger, referring to the example of the Acme Trading Company only for information purposes but ensuring that you complete all the steps described in the following pages.

SETTING UP YOUR SYSTEM

Account Code Structure

The account code can be a six digit code and is of the following format.

XXXX.NN

Where 'X' is the account type i.e.:-

1 = ASSET

2 = LIABILITY

3 = INCOME

4 = EXPENSE

'YYY' is the actual account code within the account type and is in the range 000 to 999.

'.NN' is the department number within the account code. This particular portion of the account code is optional, but the use of it enables expenses to be broken down even further to give an analysis by department. The range is from 00 to 99.

Account number when .NN is zero, is printed as 9999 all others are printed 9999.99.

The following list shows the recommended account structure.

<u>Account Number</u>	<u>Type of Account</u>
1000 - 1999	Assets
2000 - 2999	Liabilities
3000 - 3999	Income
4000 - 4999	Expenses

SETTING UP YOUR SYSTEM

Nominal Setup Worksheet (Appendix C - 1)

The contents of this form is used to set up mandatory parameter information required by the system.

- | | | |
|----|---------------------------|---|
| 1) | USER NAME | Enter your Company Name. |
| 2) | PROFIT & LOSS A/C | <p>This is a compulsory A/C that you <u>must</u> have in order to balance the Balance Sheet.</p> <p>In our example we have chosen '2298' as our Profit & Loss A/C (Page D - 3)</p> <p>You do not have to use this number, but it is usual to have the account as a liability.</p> <p>Enter (2298)</p> |
| 3) | LAST COST OF SALES A/C | <p>This is the second compulsory account that must be entered in order to produce a correct total on the Income Statement.</p> <p>This should be established as an expenses account i.e. one beginning with a 4. For Acme we have entered 4099.</p> |
| 4) | PERIOD NO (1 - 12) | Enter the Fiscal Period you wish to commence from. |
| 5) | SALES INTEGRATED (Y/N) | Enter 'Y' to link the Tridata Sales Ledger to the Nominal Ledger. |
| 6) | PURCHASE INTEGRATED (Y/N) | Enter 'Y' to link the Tridata Purchase Ledger to the Nominal Ledger. |

SETTING UP YOUR SYSTEM

Nominal Account Code Worksheet (Appendices C-2, C-3 C-4, C-5)

This is the most time-consuming and tedious part of the Nominal Ledger System, namely working out what codes you will include in your Nominal.

There are four different forms, one for each account section as follows:

C - 2 for ASSETS with an account range of 1000-1999

C - 3 for LIABILITIES with an account range of 2000-2999

C - 4 for INCOME with an account range of 3000-3999

C - 5 for EXPENSES with an account range of 4000-4999

In each case the 'TYPE' column is already coded. For Income and Expense accounts the 'COLUMN NO.' is ignored and a '1' is automatically inserted by the system.

See Appendix E for a description of each field and Appendix D for examples of entries made on the C2 - C5 worksheets, then key these in as appropriate for the Acme Trading Company.

Budget Maintenance Worksheet (Appendix C - 6)

One of the optional features of the Tridata Nominal Ledger System is the facility to set up Budgets against any account and to monitor the actual performance against the budgets.

Use form C - 6 and the examples in D - 6 to see how to complete the form.

Note: Variance against budget is only ever indicated on the Income Statement and the Income Comparison reports.

Coding Your Own Details

Before you actually start your own computerised Nominal Ledger, we would strongly advise you to make copies of the worksheets provided in appendix C and to study the examples of our fictitious company when coding your own account data.

Having completed the preparatory work in structuring the Nominal Ledger, we can now commence setting these up on the computer.

SETTING UP YOUR SYSTEM

STARTING UP

General

The following instructions are designed not only to ensure that the original system disk is secured, (must be used only to provide a working copy) but to get you the user started on using the system.

Very important information on the operation of your TRS 80 Model III appears within the 'Operations' section of the Disk Manual (Section I), be sure you read it.

Starting

1. Switch on the Model III as indicated in the "Operations Manual".
2. Insert the TRIDATA Nominal System disk in Drive 0 (Bottom) then press (RESET).
3. Copyright and identification details are then displayed followed by a prompt for the date.

Enter the date as requested on the screen then press (ENTER) and the menu appears on the screen.

4. Select two new disks in order to practice with the system.

Turn to Appendix B, follow the instructions for formatting disks to format the two disks.
5. Turn to Appendix A, follow the instructions for Backup and take a Backup of the Systems disk and the Transactions disk, then label them 'Nominal System Practice disk' and 'Nominal Transaction Practice disk' respectively.
6. You now have a copy of the original systems. Store the original systems in a safe place and use the disks created above to practice with the system.

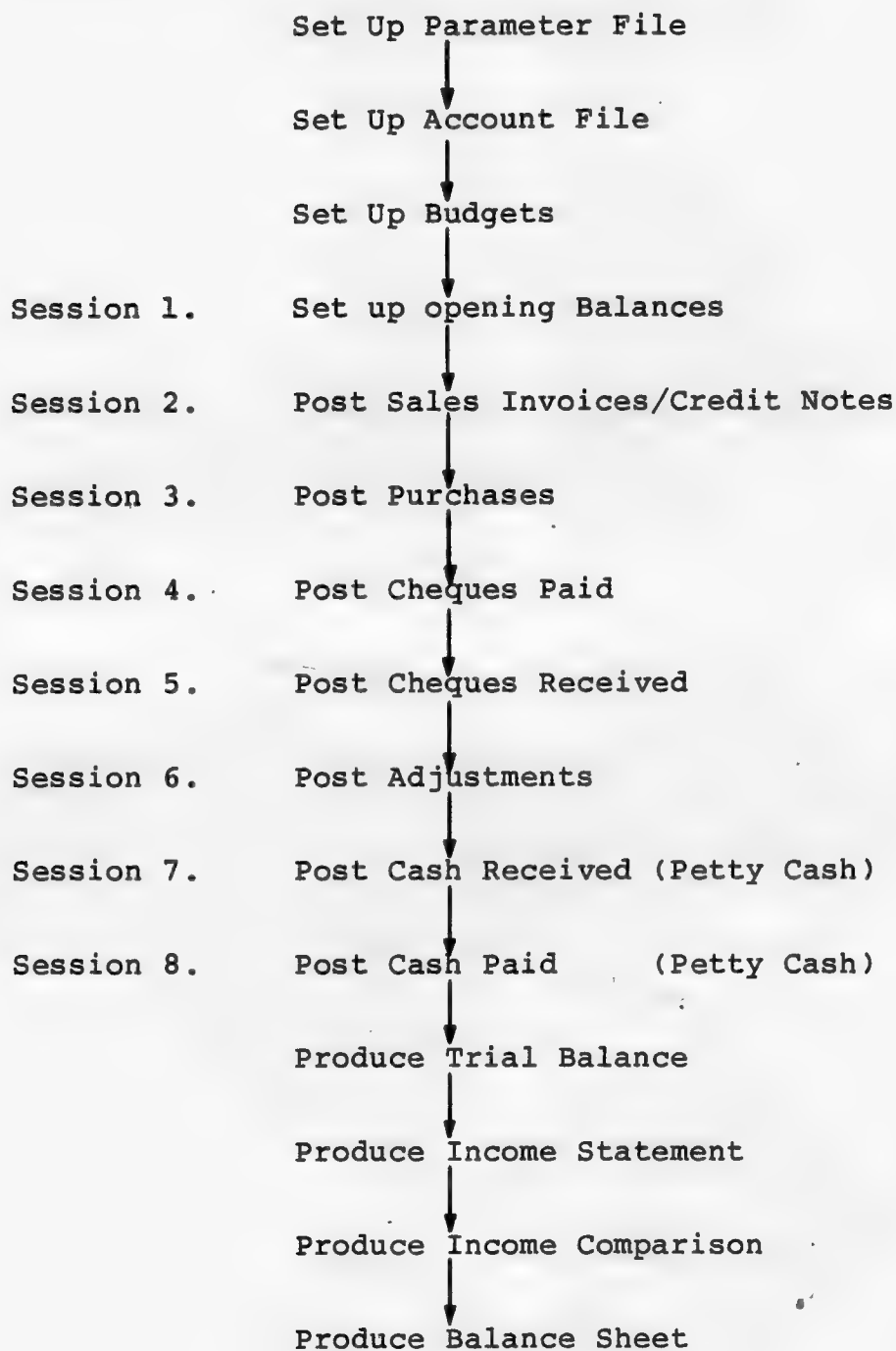
SETTING UP YOUR SYSTEM

7. Insert the 'Practice Nominal Ledger' System disk in drive 0 (Bottom) and the 'Practice Nominal Transaction' disk in drive 1 (Top), press the (RESET) button enter the date and the Menu (Page 12 - 2) will be displayed.
8. Type (73) and press (ENTER) to insert your Company Name and Address only, then enter (A) to accept the details entered and the Menu re-appears on the screen.

SETTING UP YOUR SYSTEM

SET UP PLAN

14. This is the plan which we have used to set up the Nominal Ledger for our fictitious company 'Acme Trading'.



SETTING UP YOUR SYSTEM

Setting up

15. The procedures within part three of the manual (Using Your System) will now be referred to, as we work through our examples for the Acme Trading Company Limited, with respect to our Set-up plan
16. Refer to page 12 - 1 (How to Get the Menu) and follow the instructions there until the Nominal Ledger menu is displayed on the screen.

a) The Parameter File (Parameters)

From the Main Menu (page 13 - 1) select procedure 10 (Parameter Amendments) then referring to its mode of operation on page 23 - 1, enter details for Acme Trading, as coded on Worksheet C - 1, into the computer.

The form is described in detail on page 9 - 3.

b) The Account File (Master Accounts)

The next step in our setup plan is to set up and store the Master Accounts and to do this you need to select procedure 1 (Maintain Account File) from the Main Menu as described in page 13 - 1.

Section 14 provides operational information on all options available from the 'Maintain Account File' procedure and if necessary, reference should be made to it.

SETTING UP YOUR SYSTEM

The details below provide set up information for our example company.

SCREEN DISPLAYS

YOU REPLY

Select Option -
END(E)/CONTINUE(HIT ENTER)

Press (ENTER).

NOMINAL MASTER FILE DISK
ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

Insert the Nominal
Master Disk in Drive
1 then type (R) and
Press (ENTER).

NO MASTER FILE ON THIS DISK
ENTER OPTION -
END(E)/CREATE (C)

As we are just setting
up we need to Create
the file.
Type (C) and press
(ENTER).

The program will then
initialise Nominal
Master Disk and its
indexes, taking about
10 minutes to do so.

Master File Maintenance
Menu is now displayed, as
on page 14 - 1.

Since we are adding
new accounts type (1)
and press (ENTER) to
select the 'Add New
Accounts' procedure.

ACCOUNT NO OR
ENTER TO END

You will now start
to add accounts shown
in the Nominal Account
Code Worksheets -
Appendix D.

Since we don't want
to forget the two
required accounts
(Profit & Loss and
Last cost of Sales)
lets put these in
first.

Type in (2298) and
press (ENTER).

SETTING UP YOUR SYSTEM

SCREEN DISPLAYS

YOU REPLY

TITLE
(The name of the account)

Type (**PROFIT AND LOSS**)
and Press (**ENTER**).
For examples of other
account descriptions
check the list of
accounts in Appendix D.

TOTAL CODE
(See Appendix E)

Type (2) and press
(**ENTER**).

COLUMN NO
(see Appendix E)

Type (1) and press
(**ENTER**)

Note: Income and
Expense accounts
do not need a
column number.

Where the Total Code is anything other than a 2
then the Total Description has to be inserted.
This is done as follows.

The screen displays the prompt:-

OPTIONS - FIELD NO (1 - 16)/REJECT(R)/ACCEPT(A)

Type (4) and press (**ENTER**), then when prompted with

TOTAL DESC:

Type the Total
Description and press
(**ENTER**).

**NOW IS YOUR CHANCE TO REVIEW EVERYTHING YOU HAVE
JUST ENTERED AND TO MAKE ANY NECESSARY CHANGES.**

To change any field on the screen, simply type in
the number of the field then the data when so
prompted - see page 14 - 3 for more details.

To Reject all of the information on the screen simply
type (R) and press (**ENTER**).

To Accept the example shown on the screen, type (A)
and press (**ENTER**) and account number 2298 is stored,
the screen then displays :

ACCOUNT NO OR ENTER TO END

SETTING UP YOUR SYSTEM

Type account number (4099) and press (ENTER).

Type in the information for 4099 using the data in the Example List of Accounts - Appendix D - 3.

Account number 4099, the Last Cost of Sales, is of course our second compulsory account.

ADD Other Accounts

You can now proceed to add all the other accounts (or as much as required) shown in Appendix D, starting with Account Number 1001.01 and ending with number 4840.

Now list all the accounts and check them to ensure that they have been correctly entered by using the procedure Print Master File List, described on page 14 - 6.

To make changes to any account details use the procedure Amend Existing Account, described on page 14 - 4.

C) Budgets (Optional)

Now that the Accounts file has been set up the next item on the agenda is to set up the budget figures, if required.

The Income Comparison report uses the budget figures and the Income and Expense Accounts to produce a Profit and Loss Report showing performance against budget and last years figures.

Prior to entering the Budgets you must first work out your Budget figures and code them onto the worksheet document as shown in Appendix C - 6, see also page 9 - 4.

To enter the budgets, select procedure 1 from the Main Menu as you did earlier in (b) page 10-4, setting up the master accounts.

Answer the prompts as shown until :

SCREEN DISPLAY

Master File
Maintenance Menu
(As on page 14 - 1)

ACCOUNT NO OR
ENTER TO END

YOU REPLY

Type (2) and press
(ENTER) to select the
'Amend Existing
Account' procedure
(page 14 - 4).

Enter the number of
The Account to be
amended from the
Budgets Maintenance
sheet.

The screen then displays the account details and at the bottom of the screen, the following prompt:

OPTIONS -FIELD NO (1 - 16)/REJECT(R)/ACCEPT(A)

Enter the field number of the relevant budget being amended (5 - 16) then enter the budget figure when prompted.

To Reject all of the information on the screen, type (R) and press (ENTER).

To Accept, type (A) press (ENTER) and any changes made will be recorded.

SETTING UP YOUR SYSTEM

When all the budgets have been entered for all the accounts press (ENTER) to return to the Master File Maintenance Menu.

Checking Budgets

It would now be advisable to print a list of accounts with the Budget figures and check them to ensure that the Budgets have been correctly entered, so select 'Print Master File List' from the 'Master File Maintenance Menu' by typing (4) and pressing (ENTER) (see 14 - 6).

Any errors found whilst checking the Budget figures can of course be corrected by using the 'Amend Existing Account' function (14 - 4).

When completed return to the Main Menu (see 13 - 1).

d) Session 1 - Opening Balances

For our fictitious company 'ACME TRADING' we have started our Nominal Ledger in the third month of the current fiscal year.

In order to do this you must first of all determine the 'Year Opening Balances' usually from the year end balance sheet.

The opening balances are put onto the Nominal Master by using the Manual Posting procedure, number 2 on the Main Menu (13 - 1).

In section 6 'CONCEPTS', we went into great detail to explain the intricacies of Debits and Credits.

We will now surprise you by stating that you no longer need to use them when posting to the TRIDATA Nominal Ledger System.

Instead of using Debits and Credits we have made the name of the posting synonymous with the actions they are designed to perform.

One obvious benefit of this is that in almost all instances, the amounts posted by you will be positive, with the system ensuring that the amount is added or subtracted correctly.

The only occasions when a negative amount is input, is when reversing or correcting a previously entered posting or applying an amendment.

The system maintains the correct sign for each account, for example Asset accounts are Debit accounts and are normally positive, Liability accounts are Credit accounts and are normally negative.

This is not immediately apparent to the user as all reports show the sign as being positive unless of course a Debit account goes into Credit and vice versa.

The accounts are identified by the column in which they appear i.e. Debits in the Debit column and Credits in the Credit column.

The only time that the true sign of the account must be known is when an Amendment is posted.

SETTING UP YOUR SYSTEM

Amendments

Amendment postings are used to change a balance and are not accumulated into posted balances. You can use it here to set either the Current Year, or Last Years balances to the required values.

To enter the Opening Balances use the Nominal Ledger Posting Worksheet (Appendix C - 7) to code the amendments prior to entering them into the computer (See Section 15).

Balances

The opening balances we have used in setting up our ledger for 'ACME TRADING' can be found in Appendix D - 12.

For your own accounts, you should consult your accountant if you have any difficulties.

In coding worksheet C - 7 for year opening balance use an amendment type '0' and a reference of 'C00' and don't forget that Credit accounts will generally have a negative balance.

You are now ready to post the year opening balances.

Note: Opening balances are only set up for Assets and Liabilities, since Income and Expense accounts are Trading accounts only.

SETTING UP YOUR SYSTEM

Summary

Since the ACME TRADING COMPANY's accounts are being set up in period 3 the sessions are all designed to bring the Nominal file up to date in stages by setting up period 1, then period 2 balances.

- i) Use copies of worksheet C - 7 to code all the opening balances for all the accounts being set up.
The transaction type is amendment and for ACME TRADING the details are on page D - 12.
- ii) Use the Manual Postings procedure (Section 15) to post these transactions.

Note: Amendments to the Credit accounts (account codes 2000 - 3999) should have a negative sign.

- iii) When all postings have been made return to the Main Menu.

SETTING UP YOUR SYSTEM

e) Listing The Postings Made

Now that all the amendment transactions have been posted, it is standard practice to print out the transactions posted, in order to check that:-

- i) They have been posted correctly.
- ii) That the double entry has been entered correctly and the Debits balance the credits.

With the Main Menu (13 - 1) on the screen select procedure number 4 (Transactions Register page 17 - 1) and list all the transactions posted this period in entry (E) sequence.

If all postings to ACME TRADING had been made with reference to our examples, then the listings should be identical to that shown in Appendix D-12. If any errors are found, corrections should be made at this stage by using the Manual Postings procedure (Section 15) to post other amendment transactions to correct the errors.

f) Update Master with Postings

Having posted the appropriate transactions, the next stage is to Update the Nominal Master with them by using the Accounts File Update procedure.

First take backup copies of the System and Nominal Master disks (Appendix A) in case something goes wrong during the update.

Using the copy made (lets call it disk B - see Page 7 - 2) select Accounts File Update, procedure number 3 from the Main Menu.

Refer to the instructions on page 16 - 1 to produce the update.

Note: When prompted as below -

HAVE TRANSACTIONS REGISTER & CASH
DISBURSEMENTS BEEN PRINTED? (Y/N)

Type (Y) and press (ENTER)

g) ACME's Trial Balance

Now that the Nominal Master File has been updated, it is a good idea to make sure that the file is in balance and to do this you need to run the Trial Balance.

With the Main Menu on the screen (13 - 1) select the Trial Balance procedure by entering number 6.

Refer to the instructions on page 19 - 1 to print the report.

If you have been entering all our set-up data for ACME TRADING then the totals at the bottom of the report should balance (Refer to the report starting at D - 17).

If the figures do not balance then a mistake has probably been made, so go back and check the figures that have been input.

When the error has been identified, post adjustments and return to (e), page 10 - 13.

SETTING UP YOUR SYSTEM

h) Period 1 Balances

Having set up and agreed the opening balances for our fictitious company we can now set up the period balances. If we assume that ACME TRADING is an average company then in common with other small to medium size companys a profit and loss is probably not produced every month although the figures are available. In order to bring the system up to date (i.e. to period 3) the following steps remain to be done.

1. Post the Period 1 balances (Appendix D - 16) using the Manual Postings program Page 15-1.
2. Print out all the transactions to ensure that they have been posted correctly. (Appendix D - 16) using the Transaction Register Program page 17 - 1. Apply any corrections to the postings at this stage.
3. Take a copy of the master account disk.
4. Run the Accounts File Update program page 16 - 1 i.e. selection number 3 from the Main Menu.
5. Run the Trial Balance page 19 - 1 to make sure that the Ledger is in balance.
6. When the Ledger is balanced the next step is to print the Income Statement page 20 - 1 i.e. selection number 7 from the Main Menu. At the end of the report the resultant profit and Loss figure is posted to the profit and loss account.

Note: If Budget or comparison against actual figures are required then run the Income Comparison procedure.

7. The final step is now to produce the Balance Sheet for the period. Do this by selecting procedure 9 from the Main Menu and see also page 22 - 1.

This now concludes all the processing for period 1.

It is advisable to take a backup of your system and master disk.

i) Period 2 Balances

To bring ACME TRADING's Nominal Ledger up to period 3 the next step is to post the period 2 balances (Appendix D - 27).

To do this repeat the procedure for period 1 balances as outlined in (h) page 10 - 15.

When completed commence posting the current period transactions.

SETTING UP YOUR SYSTEM

SESSION 2: POST SALES INVOICE AND CREDIT NOTES

(See Appendix D - 28.)

The essence of posting to the Nominal Ledger is always to ensure that the double entry is made. In the following sessions we will illustrate how easy double entry bookkeeping can be, provided it is approached logically.

We will work through each session logically explaining the salient points. Don't forget that the posting amount is always positive.

Whenever an invoice is raised we are going to assume that it is generally going to be a credit sale.

We will take the first example 'INV1001' the invoice is for £115 so the recipient of the invoice will owe us £115, we therefore have to post the total of the invoice to the Debtors A/C number 1103.

Obviously when we have raised the invoice we have made a sale therefore we want to record that Sale. Sales are normally nett of VAT so we will record the nett sale of £100 against the Sales - Area 1 account, number 3000.01. That leaves us with the VAT.

When we raise an invoice we have to pay Customs and Excise the VAT that is levied on that invoice so we have to post the VAT to the VAT payable account number 2020.

You will notice that we have used the postings type 1 for invoice throughout the transaction. What could be simpler. The art is in getting the account plan correct.

A useful guide when posting the transactions is to keep an eye on the posting Balance. This will give you an indication of whether double-entry posting is being maintained.

The transactions should always balance back to zero.

INV1002 is the same as INV1001.

INV1003 illustrates the way in which the Sales Portion of the account can be split over more than one Sales Code.

CRN1004 is similar to INV1003 but it is a credit note transaction type 2.

INV1005 shows a Cash Sales Invoice. You will notice that instead of using a transaction type of 1 we have used transaction type 4 Cheque received to the Bank A/C.

SESSION 3: POST PURCHASES (See Appendix D - 28)

For purchases we normally buy from Suppliers.

In the case of PINV001 we have bought Advertising on credit from a regular supplier therefore we post to Trade Creditors 2001 and to the Advertising A/C 4200.

As no VAT is applicable on Advertising we do not have to post to the VAT A/C.

With PINV002 we have bought some Insurance but not from a regular supplier, therefore we post to Sundry Suppliers and to Insurance A/C number 4340.

PINV003 is straight forward but has an element of VAT which can be claimed from the Customs and Excise and is therefore posted to the VAT Receivable A/C 1120.

PCRN005 is a Credit Note which combines returns of Purchases and credit against advertising with the opposite side of the transactions reducing both Trade and Sundry Creditors.

SETTING UP YOUR SYSTEM

SESSION 4: POST CHEQUES PAID (See Appendix D - 28)

When a cheque is paid the essential question to ask in double-entry bookkeeping is, where is it coming from and where is it going to ?
The answer to the first part is almost always the Bank A/C. The one side of the double entry is therefore the Bank A/C. The recipient of the cheque can of course be a number of places and the following examples will illustrate some of these.

CHQ001 is a cheque to pay creditors and is very straight forward, the other side of double-entry being the Creditors A/C 2001.

CHQ002 is a cheque to pay Salaries. If you recall section 6 you will appreciate that a Salary is an Expense and is therefore a Debit account, the same as the Bank account. You are therefore simply paying for a service received, in this case a cheque received in the Salaries account.

CHQ003 is on the same principle as above, with money being transferred from the Bank account to the Petty Cash A/C.

CHQ004 - 7 are all cheques paid to Creditors. Instead of posting each one individually to the Creditors A/C they can be summarised.

SESSION 5: POST CHEQUES RECEIVED (See Appendix D - 29)

Most of the principles that were applied to session 4 also apply to this posting session but with one exception. The only place that a cheque can be paid from is the Bank A/C. In the case of Cheques Received we cannot identify the source of the Cheque with a Cheque Paid transaction, so we have identified the source with a Credit transaction, see CHQRCVD1.

In the case of REFUNDCHQ2 we have received a cheque as a refund from a supplier so we can post a cheque received to both the Bank A/C and the Creditors A/C.

CHQRCVD3 to CHQRCVD6 are all straight forward.

SESSION 6: POST ADJUSTMENTS (See Appendix D - 29)

Whenever an item is posted to the wrong account we have to move that amount to the correct account. The way to do this is to Credit the wrong account and Debit the correct account.

Using the Tridata Nominal Ledger System there is no need to worry about the sign, this is all taken care of automatically.

The examples shown in Session 6, Appendix D - 29 illustrate this.

SESSION 7: POST CASH RECEIVED (See Appendix D - 29)

Cash received operates in basically the same way as Cheques received, though the Petty Cash account may be the account most likely to be used instead of the Bank A/C.

SETTING UP YOUR SYSTEM

SESSION 8: POST CASH PAID (See Appendix D - 29)

Cash paid operates in much the same way as Cheques paid. See the examples P/CASH1 to P/CASH6 to illustrate the possible uses.

Now that the postings have all been input the next stage is to print out the Transactions Register (page 17 - 1) in order to obtain a list of all postings.

This report will show whether all Debit account postings equal the Credit account postings and if not, corrections should be made at this stage.

Cash Disbursements Report

Before the Accounts File Update (page 16 - 1) is performed, produce the Cash Disbursements report by selecting number 5 from the Main Menu and referring to page 18 - 1 for operating instructions.

Completing the Period

Complete the months activities by performing the following procedures from the Main Menu.

Run the Accounts File Update	(page 16 - 1)
Run the Trial Balance	(page 19 - 1)
Run the Income Statement	(page 20 - 1)
Run the Balance Sheet	(page 22 - 1)

FINISH

Having run through all of the procedures within the Tridata Nominal Ledger System you should now be completely familiar with both the operation of the system and its contents and be confident enough to start your own live system.

Good luck and don't forget the basic principles related by this manual.

USING YOUR SYSTEM

SYSTEM DETAILS

General

The Tridata Nominal Ledger system very simply is the accumulation of all transactions under meaningful headings. If one uses the analogy of a filing cabinet then each of the transactions is stored within the relevant file.

In any establishment the filing clerk does not immediately file away every sheet of paper, but saves them up until there is a batch worth filing. These are then sorted into order and filed in the correct file.

We can relate this concept directly to the computer system.

The computerised Nominal Ledger system comprises three major files, the Nominal Ledger file which can be equated to the filing cabinet, the Nominal Transactions file which can be equated to the batch of filing and a Parameter file.

Disks

There are three disks within the Nominal Ledger system, the 'SYSTEM DISK', the 'NOMINAL MASTER DISK' and the 'NOMINAL TRANSACTION DISK'.

The System Disk contains all the programs necessary to run the Nominal Ledger system.

The Nominal Transaction Disk contains the Nominal Transactions file which may contain postings manually made to the Nominal Ledger and/or details extracted from the Sales or Purchase Ledger where these are integrated.

The Parameter file which defines the structure of the Nominal Ledger, including the reserved accounts resides on the Systems Disk.

The Nominal Master Disk contains details of up to 300 Accounts - see Appendix E.

The System Disk is always placed in Drive 0 and the Nominal Master disk in Drive 1.

The only exception is when making a Backup copy of either of these disks.

USING YOUR SYSTEM

HOW TO GET THE MENU

In order to select and use any of the procedures within the system, the selection menu must first be displayed upon the screen.

1. Switch on the Model III as indicated in the 'Operations Manual'.
2. Insert the TRIDATA Nominal Ledger System disk in drive 0, press (RESET) and perform the following.

SCREEN DISPLAYS

YOUR RESPONSE

Note : The responses to be typed into the computer are indicated within brackets.

3. ENTER DATE

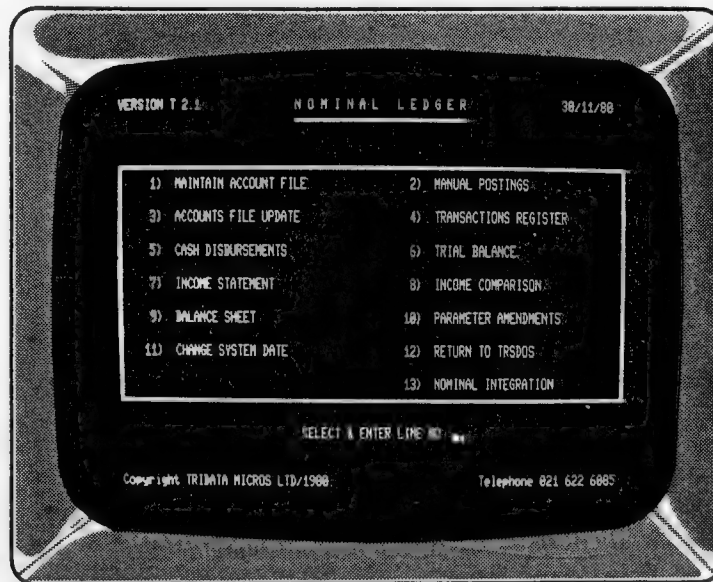
Type in the Date as indicated on the screen then press (ENTER).

4. The Menu is then displayed

Select the required procedure as indicated on page 12 - 2.

MENU

This is the Menu from which a user selects the procedure to be performed.



To use any of the procedures simply select and type the corresponding number then press (ENTER).

Enter (1) to Add, Amend, Delete or Print a list of the Nominal accounts currently in use.

Enter (2) to Input postings to Nominal accounts.

Enter (3) to Update the Master Accounts file with postings and provide an Audit Trail.

Enter (4) to Print a report showing all Transactions on the Postings file.

Enter (5) to Print a report showing all Cash entries on the Postings file.

Enter (6) to Print a Trial Balance report detailing opening balance, account activity and closing balance for all accounts.

USING YOUR SYSTEM

Enter (7) to Print an Income Statement (Profit & Loss) report detailing all income and expenses.

Enter (8) to Print and Income Comparison report similar to the Income Statement, but in addition showing Budget and Last Year's Year-to-date information.

Enter (9) to Print a Balance Sheet of all Asset and Liability accounts and to update the period number at period end.

Enter (10) to Set-up or Amend the users name, reserved account numbers and integration system indicators.

Enter (11) to Re-insert the system date and initialise the printer.

Enter (12) to Close the Nominal Ledger System and end processing.

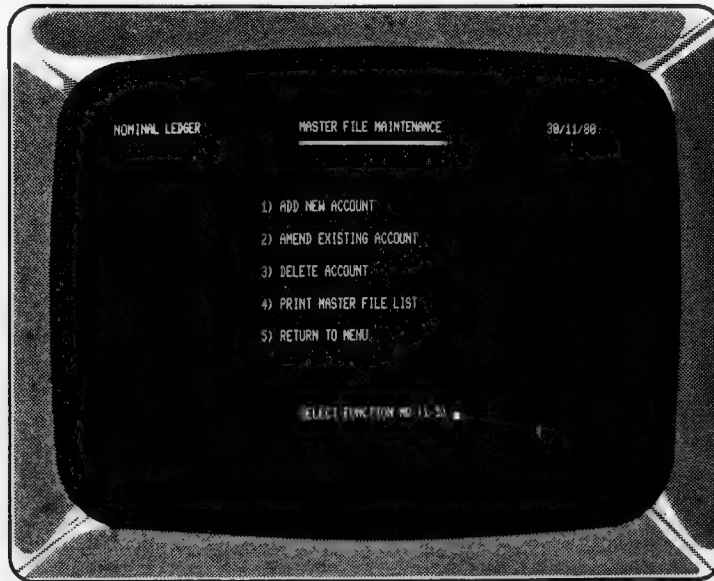
**ALWAYS ENSURE THIS OPTION IS USED
TO END NOMINAL LEDGER PROCESSING,
PRIOR TO REMOVING THE DISKS.**

Enter (13) and if integrated to other Tridata Systems then Nominal details will be extracted automatically from them.

MAINTAIN ACCOUNT FILE

This procedure is used to add new accounts, amend or delete existing accounts or print a report showing the Nominal accounts currently in use.

When prompted, press (ENTER) to continue and the following menu will be displayed.



Select the required function as follows.

Enter (1) to Add New Accounts to the Nominal Master file.

Enter (2) to Amend details on existing accounts.

Enter (3) to Delete an account.

Enter (4) to Print a list of accounts.

Enter (5) to Return to the Main Menu.

USING YOUR SYSTEM

ADD NEW ACCOUNT

Description

This function is used to add new accounts to the Nominal master and is the procedure used to build your master file.

Operation

The screen displays:

ACCOUNT NO OR ENTER TO END

To end this function press (**ENTER**) and the Master File Maintenance sub-menu (page 14-1) is displayed.

To add a new account enter its account number and the screen displays the following:-

The screenshot shows a terminal screen with the following text:

```
NOMINAL LEDGER          MASTER FILE MAINTENANCE          30/11/80
ACCOUNT NO: 2298
1) TITLE
2) TOTAL CODE          3) COLUMN NO:
4) TOTAL DESC

BUDGETS                TOTAL BUDGET FOR YEAR
5) PERIOD 1: 0         6) PERIOD 2: 0         7) PERIOD 3: 0
8) PERIOD 4: 0         9) PERIOD 5: 0         10) PERIOD 6: 0
11) PERIOD 7: 0        12) PERIOD 8: 0        13) PERIOD 9: 0
14) PERIOD 10: 0       15) PERIOD 11: 0       16) PERIOD 12: 0
1) TITLE
```

Fields 1 - 3 are automatically prompted for, but the others must be selected.

SCREEN DISPLAYS

YOU ENTER

TITLE

Type the title or name of the account and press (ENTER).

For examples of account Titles and Descriptions see Appendix D1 - D5.

TOTAL CODE

A value which may be 2, 4, 6 or 8.
See Appendix E - 1.

COLUMN NO

A value which may be 1, 2 or 3.
See Appendix E - 2.

The screen now displays the prompt:-

OPTIONS - FIELD NO (1 - 16)/REJECT(R)/ACCEPT(A).

The numbers 1 - 16 beside each field correspond to data fields within the Nominal master record.

To change any field on the screen, simply type in its number then press (ENTER) and a prompt will appear at the bottom requesting the data to be typed in.

If you have selected the wrong field number by mistake then just press (ENTER) and the contents of the field will remain unchanged.

Enter (R) to reject the screen and no details are recorded.

Enter (A) to accept the details on the screen and the system records it then prompts for the next account number.

Note: If a Total Code other than 2 is entered then a Total Description has to be inserted.

USING YOUR SYSTEM

AMEND EXISTING ACCOUNT

Description

This function is used to display details of an existing account.

It will give you all the account information and let you make any necessary changes.

Use this function to put on or change Budget figures.

Operation

The screen displays:

ACCOUNT NO OR ENTER TO END

To end this function press (ENTER) and the Master File Maintenance sub-menu (Page 14 - 1) is displayed.

To enquire on or amend an account, enter the number of the account.

The screen then displays the account in the same format as the 'Add New Account' screen (page 14 - 2) with the following prompt at the bottom of the screen.

OPTIONS - FIELD NO (1 - 16)/REJECT(R)/ACCEPT(A)

As in the 'Add New Account' function simply enter the number (1 - 16) of the field to be amended, then the relevant data when prompted.

Enter (R) to reject the screen and be prompted for the next account number.

Enter (A) to accept the details on the screen and the system records it, then prompts for the next account number.

DELETE ACCOUNT

Description

This is a very powerful feature that allows you to delete an account from the Chart of Accounts.

The system will not allow any account to be deleted if 'This Year's Opening Balance' or any of the 'Current Year's Period Balances' are unequal to zero.

Operation

The screen displays:

ACCOUNT NO OR ENTER TO END

To end this function and return to the sub-menu on page 14 - 1, simply press (ENTER).

To delete an account, just type in the account number and press (ENTER). The screen then displays details of the account as below.

The screenshot shows a terminal screen with the following text:

```

MINIMAL LEDGER          MASTER FILE MAINTENANCE          09/12/88
ACCOUNT NO. 1015 01
1) TITLE: PLANT & MACHINERY - HIGHLANDS
2) TOTAL CODE: 2          3) COLUMN NO.: 1
4) TOTAL DESC:
BUDGETS                                TOTAL BUDGET FOR YEAR: 0
5) PERIOD 1: 0           9) PERIOD 9: 0           13) PERIOD 13: 0
6) PERIOD 2: 0           10) PERIOD 10: 0          14) PERIOD 14: 0
7) PERIOD 3: 0           11) PERIOD 11: 0          15) PERIOD 15: 0
8) PERIOD 4: 0           12) PERIOD 12: 0          16) PERIOD 16: 0
ON TO DELETE (Y/N)
  
```

If this is not the required account type (N), press (ENTER) and another account number may be entered.

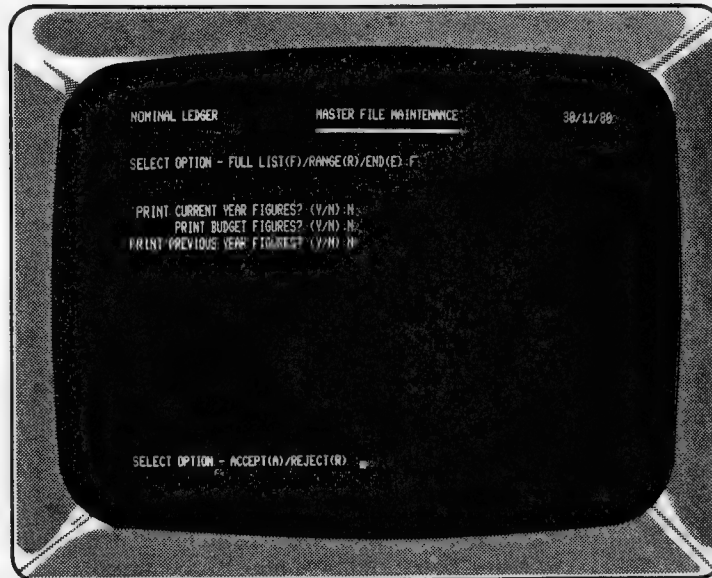
If you have selected the correct account for deletion then type (Y), press (ENTER) and the account is deleted.

Another account number may now be entered.

USING YOUR SYSTEM

PRINT MASTER FILE LIST

This function is used to print a complete list of accounts or a selection of them.



Type **(F)** and press **(ENTER)** to print every account on the file.

Type **(R)** and press **(ENTER)** to select a range of accounts for printing.

You are then prompted for the first and last account that you wish to print.

Type **(E)** and press **(ENTER)** to return to the Sub-Menu (page 14 - 1).

Current Year's Figures

To print the Current year's figures enter **(Y)**.

Budget Figures

To print the Budget figures enter **(Y)**.

Previous Years Figures

To print the Previous years figures enter **(Y)**.

Note: It is good business practice to print a list of Accounts at the beginning of each month/period.

MANUAL POSTINGS (Posting Transactions)

Description

This is the procedure that is used to manually post transactions to the Nominal accounts. Use worksheet C - 7 to code transactions for posting prior to entering them.

The five columns on the worksheet are described as follows.

Account Code

The account code must be that of an existing account. (See Appendix E - 1 for a detailed description).

Date

The date of the transaction.

Transaction Type

- 0 = Amendment
- 1 = Sales Invoice
- 2 = Sales Credit Note
- 3 = Cash Received
- 4 = Cheque Received
- 5 = Discount Allowed
- 6 = Purchase Invoice
- 7 = Purchase Credit Note
- 8 = Cash Paid
- 9 = Cheque Paid
- 10 = Discount Received
- 11 = Debit
- 12 = Credit

Reference

The reference field can be used to identify the source of the transaction, i.e. invoice number, cheque number etc., except in the case of amendment posting where the references field is used to identify the particular total to amend.

For such amendments, the first letter of the reference field must be either a C to signify an amendment to the current years balance or an L to signify an amendment to 1st year balances. The next two digits indicate the period balance to be amended, where 00 points to the 'Opening Balance' and 01 - 12 to the particular 'Period Balance'.

USING YOUR SYSTEM

Amount

The amount should always be positive unless the posting happens to be a reversal of a previous posting or an amendment posting.

Operation

SCREEN DISPLAYS

SELECT OPTION - END(E)/
CONTINUE (HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR -
ENTER OPTION:
RELOAD(R)/ABANDON(A)

ACCOUNT NO (1000 - 4999)/
TO END - ENTER

CORRECT ACCOUNT (Y/N)

DATE IF NOT 30/11/80

YOU REPLY

Type (E) and press (ENTER) if the procedure was entered by mistake and you will return to the main menu.

To continue press (ENTER)

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER).

Press (ENTER) to exit from this procedure and return to the Main Menu.

or

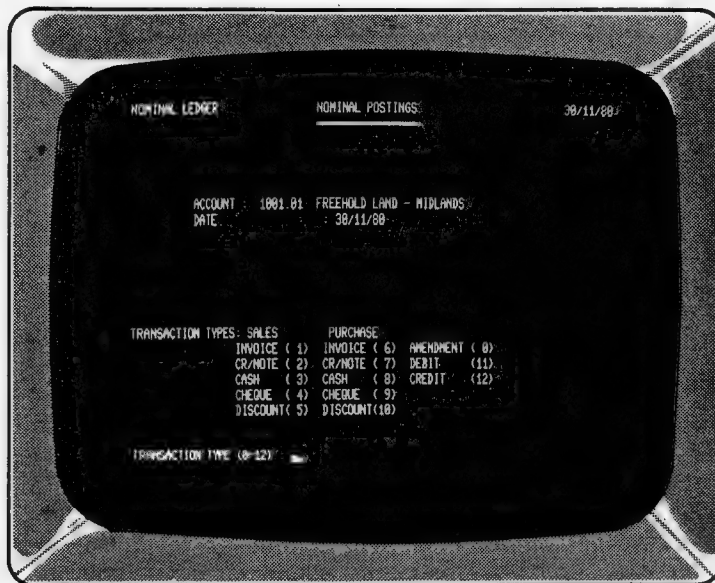
Enter the account number to which the posting is being made and the screen displays its description.

Verify the account number by checking the description.

If it's not correct, type (N) and press (ENTER).

If it is the correct account type (Y) & press (ENTER).

If the date displayed is not the date that you wish to appear on the transaction, then type in your date in the format DDMMYY and press (ENTER).



SCREEN DISPLAYS

YOU ENTER

TRANSACTION TYPE (0 - 12)

Refer to the Nominal Ledger posting worksheet for the transaction type and enter it (see 15 - 1).

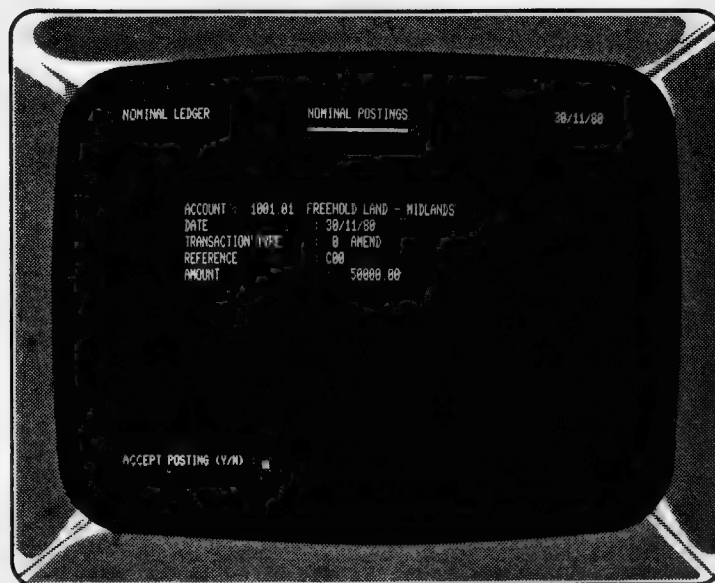
REFERENCE

See 15 - 1 for a description or refer to the posting worksheet for the appropriate reference and enter it.

AMOUNT

See 15 - 1 or enter the amount pre-coded on the posting worksheet.

USING YOUR SYSTEM



SCREEN DISPLAYS

ACCEPT POSTING (Y/N)

YOU ENTER

If the details are not correct, type (N) and press (ENTER). The program will reject the transaction and prompt for the account no.

If the details are correct type (Y), press (ENTER) and the posting will be recorded.

Note That the last posting is always displayed at the top of the screen, with a balance of all postings to date.

If at the end of the posting session the posting balance is not zero then check the following :

- i) Has an amount been incorrectly posted ?
- ii) Has a posting not been made ?
- iii) Has the double entry been made ?

Amendment postings are amendments to a balance and are not accumulated into the posted balance.

ACCOUNTS FILE UPDATE

This procedure is performed as and when required to update the Nominal Master accounts with any postings entered manually or from any of the integrated systems.

Important Note

Take a backup copy (Appendix A) of the Nominal Master Disk on which both the transactions file and the Nominal Master Accounts reside in case anything untoward should happen during the update.

SCREEN DISPLAY

SELECT OPTION - END(E)/
CONTINUE(HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

HAVE TRANSACTIONS REGISTER
AND CASH DISBURSEMENTS
BEENPRINTED (Y/N)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master on Drive 1, then type (R) and press (ENTER).

Type (A) & press (ENTER) to abandon the run.

Both these reports should be printed prior to running this procedure.

Enter (N) if either of these reports have not been produced and the Main Menu is displayed.

Enter (Y) to continue if both of these reports have been produced.

Various messages are then displayed as the run progresses and finally a report showing all actions carried out against the Nominal Accounts is printed.

USING YOUR SYSTEM

TRANSACTIONS REGISTER

The procedure produces a report which is a record of all the transactions posted during the current period.

Totals of Debits and Credits are accumulated for printing at the end of the report.

The special transaction type (0 i.e. amendment) is never accumulated.

SCREEN DISPLAYS

SELECT OPTION - END(E)/
CONTINUE(HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

PRINT SEQUENCE REQUIRED
ENTRY (E)/ACCOUNT(A)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER).

Type (A) and press (ENTER) to abandon the run.

Type (E) and press (ENTER) to print details within the report in the sequence in which they were entered

Type (A) and press (ENTER) to print details within the report in account number sequence.

CASH DISBURSEMENTS

This procedure produces a report similar to the transactions register containing details of all Cash and Cheque transactions and may be used to produce Cash Flow Statements and/or help in reconciling the Bank Account.

SCREEN DISPLAYS

SELECT OPTION - END(E)/
CONTINUE (HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

PRINT SEQUENCE REQUIRED
ENTRY (E)/ACCOUNT(A)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER).

Type (A) and press (ENTER) to abandon the run.

Type (E) and press (ENTER) to print details within the report in the sequence in which they were entered.

Type (A) and press (ENTER) to print details within the report in account number sequence.

USING YOUR SYSTEM

TRIAL BALANCE

This procedure produces a report which shows whether the Nominal Master file is in balance or not. It should be run following at least one Nominal update for the period.

The report produced shows the period Opening Balances, any account activity for the period and the period Closing Balances.

SCREEN DISPLAYS

SELECT OPTION - END(E)/
CONTINUE(HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

SELECTION OPTION -
ALL ACCOUNTS (A)
ACCOUNTS WITH NON-ZERO
BALANCES (N)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER) otherwise enter (A) to abandon.

Type (A) and press (ENTER) to print all accounts.

Type (N) and press (ENTER) to print only those accounts having non-zero balances.

INCOME STATEMENT (Profit & Loss)

This procedure is run after the Trial Balance has been produced and agreed at the end of a period. It produces a report detailing all income and expenses and at the end of this report any resulting net profit or loss is automatically written to the current period for the profit and loss account.

SCREEN DISPLAYS

SELECT OPTION - END (E)/
CONTINUE (HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD (R)/ABANDON(A)

WHICH TYPE OF REPORT
DO YOU REQUIRE?
MANAGEMENT(M)/FINANCIAL

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER) otherwise enter (A) to abandon.

Type (M) and press (ENTER) to print a Management report showing all details.

Type (F) and press (ENTER) to print a Financial report showing main totals only.

USING YOUR SYSTEM

INCOME COMPARISON

This procedure is run after the Trial Balance has been produced and agreed at the end of a period.

It is similar in operation and report content to the Income Statement but with the addition of Budget figures with a comparison against actual figures.

At the end of the report any resulting net profit or loss is automatically written to the current period for the profit and loss account.

SCREEN DISPLAYS

SELECT OPTION - END (E)/
CONTINUE (HIT ENTER)

NOMINAL MASTER FILE DISK
ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master Disk in Drive 1 then type (R) and press (ENTER) otherwise enter (A) to abandon.

BALANCE SHEET

This procedure prints a Balance Sheet of the Asset and Liability accounts and updates the period number at end of period.

At end of year it will also update the Master Account File information ready for the start of the new financial year.

This procedure should be the last one performed in any period.

SCREEN DISPLAYS

SELECT OPTION - END(E)/
CONTINUE (HIT ENTER)

NOMINAL MASTER FILE
DISK ERROR
ENTER OPTION -
RELOAD(R)/ABANDON(A)

WHICH TYPE OF REPORT
DO YOU REQUIRE?
MANAGEMENT(M)/FINANCIAL(F)

YOU REPLY

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

Insert the Nominal Master on Drive 1, then type (R) and press (ENTER) otherwise enter (A) to abandon.

Type (M) and press (ENTER) to print a Management report showing all details.

Type (F) and press (ENTER) to print a Financial report showing totals only.

USING YOUR SYSTEM

SCREEN DISPLAYS

WHICH BALANCE SHEET
DO YOU REQUIRE?
CURRENT PERIOD (C)/
YEAR TO DATE (Y)

PERIOD END RUN? Y/N

PERIOD NUMBER = 12
THIS IS A YEAR END RUN
END (E)/CONTINUE(ENTER)

YOUR REPLY

Type (C) and press
(ENTER) to produce
a Balance Sheet for
the Current Period
only.

Type (Y) and press
(ENTER) to produce
a full Year to Date
Balance Sheet.

Type (Y) and press
(ENTER) if all
processing for this
month has been
completed and the
period number will be
advanced by 1.

Type (N) and press
(ENTER) if it is not
a period end run.

Type (E) and press
(ENTER) to avoid
performing the year end
cleardown procedures.

Press (ENTER) to
continue and to perform
the year end procedures
and the period number is
reset to 1, current period
figures and balances are
moved to last year and
current period figures
cleared to zero.

PARAMETER AMENDMENTS

Description

This procedure is used mainly when setting up the system from scratch. It is used when setting up or amending the Users Name, Profit and Loss account number, Last Cost of Sales account number, Start Period number and Integration indicators. (See Appendix C - 1 & Page 9 - 3).

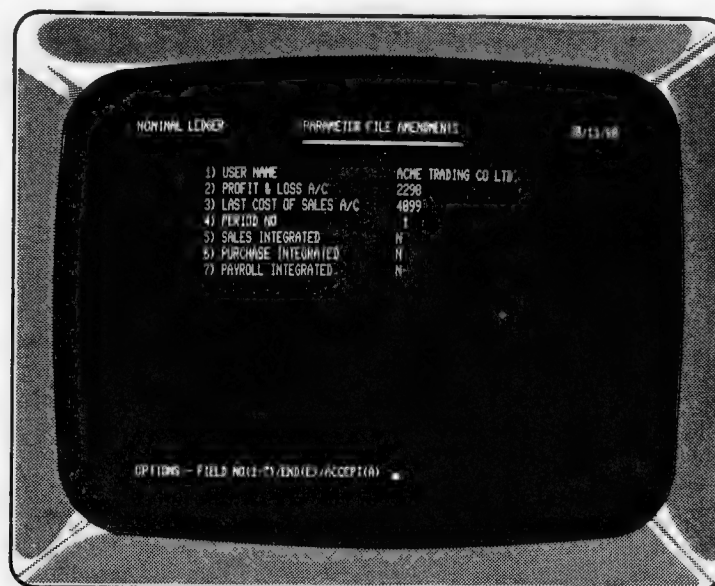
Operation

The screen displays

SELECT OPTION - END(E)/CONTINUE(HIT ENTER)

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.



The screenshot shows a terminal screen with the title 'PARAMETER FILE AMENDMENTS' at the top center. Below the title, there is a list of parameters and their current values. The parameters are numbered 1 through 7. The values are as follows:

Parameter	Value
1) USER NAME	ACME TRADING CO LTD.
2) PROFIT & LOSS A/C	2298
3) LAST COST OF SALES A/C	4899
4) PERIOD NO	1
5) SALES INTEGRATED	N
6) PURCHASE INTEGRATED	N
7) PAYROLL INTEGRATED	N

At the bottom of the screen, there is a line of text: 'OPTIONS - FIELD NO.1-7/END(E)/ACCEPT(A)'.

As you can see, the details on this screen have been taken from the Nominal Set-Up Worksheet in Appendix C - 1.

This form is described in detail on page 9 - 3.

USING YOUR SYSTEM

OPTIONS - FIELD NO (1 - 6)/END(E)/ACCEPT(A)

The numbers 1 - 6 correspond to data fields within the parameter record.

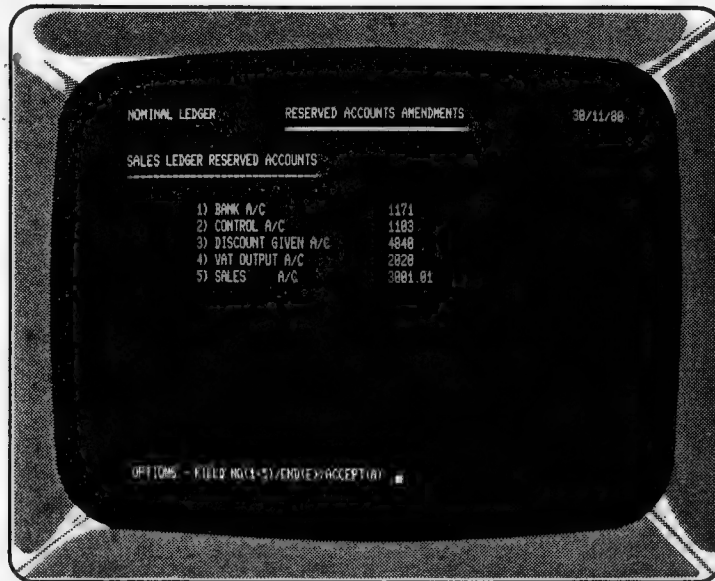
To insert or Amend details into a selected position, simply enter the appropriate field number (1 - 6) then enter the data when so prompted.

If other Tridata systems are being used and they are to be integrated to the Nominal Ledger system then, depending on the system to be integrated, answer (Y) to field numbers 5 to 6.

Enter (E) to reject the details on the screen.

Enter (A) to accept the details on the screen and reserved account details can now be entered (See 23 - 3 to 23 - 5)

Sales Ledger Reserved Accounts



The account numbers shown are the account headings automatically posted to, when the Sales Ledger is integrated.

OPTIONS - FIELD NO(1 - 5)/END(E)/ACCEPT(A)

The numbers 1 - 5 correspond to the fields shown on the above screen display.

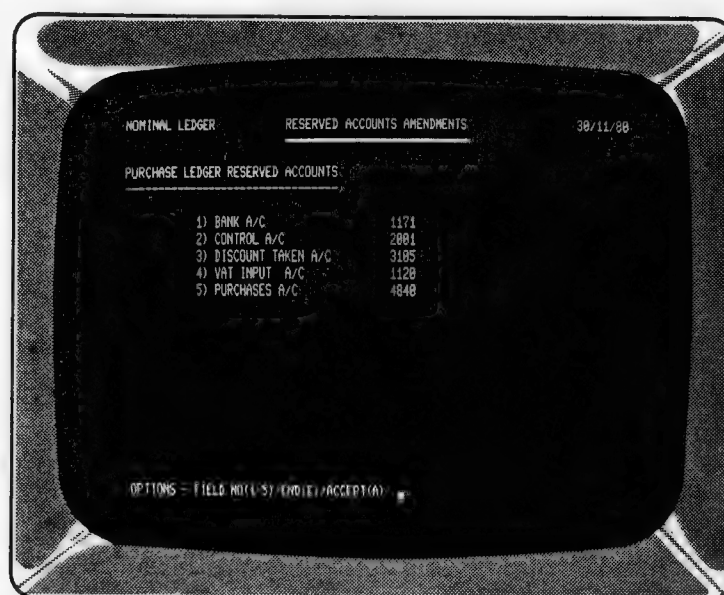
To insert or amend details into these fields, simply enter the field number and the data when so prompted.

Enter (E) to reject the details on the screen, in which case it will not be recorded.

Enter (A) to accept the details on the screen.

USING YOUR SYSTEM

Purchase Ledger Reserved Accounts



The account numbers shown are the account headings automatically posted to, when the Purchase Ledger is integrated.

OPTIONS - FIELD NO(1 - 5)/END(E)/ACCEPT(A)

The numbers 1 - 5 correspond to the fields shown on the above screen display.

To insert or amend details into these fields, simply enter the field number and the data when so prompted.

Enter (E) to reject the details on the screen, in which case it will not be recorded.

Enter (A) to accept the details on the screen.

NOMINAL INTEGRATION

This program is used to gather information from the other Tridata systems and to pass the information across to the Nominal Ledger.

It is a good idea to take an extra backup before running this procedure.

SCREEN DISPLAYS

YOU REPLY

SELECT OPTION - END(E)/
CONTINUE (HIT ENTER)

Enter (E) if this procedure was entered by mistake and you will return to the Main Menu.

Press (ENTER) to continue and use the procedure.

LOAD SALES LEDGER
SYSTEMS DISK ON DRIVE 1
HIT ENTER

This message appears if the Sales Ledger is integrated.

Insert the Sales Ledger System disk on drive 1 and press (ENTER).

LOAD PURCHASE LEDGER
SYSTEMS DISK ON DRIVE 1
HIT ENTER

This message appears if the Purchase Ledger is integrated.

Insert the Purchase Ledger Systems disk on drive 1 and press (ENTER).

USING YOUR SYSTEM

SCREEN DISPLAYS

YOU REPLY

Please respond accordingly to any of the following messages.

Message: TOTAL OF THE NOMINAL AMOUNTS ON THE
SALES/PURCHASE DAYBOOK DOES NOT EQUAL
'GOODS' TOTAL ON THE PARAMETER FILE

NOMINAL ACCOUNTS TOTAL	=	NNNN.NN
'GOODS' TOTAL	=	NNNN.NN

HIT ENTER TO CONTINUE

Response: The cross-check does not balance.
Possible reason could be that an old
daybook file was used.
Check daybook printouts.

Message: NOMINAL POSTINGS FILE FULL - HIT ENTER
TO RETURN TO MENU

Response: The Postings File has to be cleared by
running the Nominal Update then
re-running this program.
An imbalance will occur because the
Automatic postings will be transferred
again.
This will have to be corrected manually.

Message : ENTER OPTION - RELOAD(R)/ABANDON(A)

Response: To Retry, Load the correct disk then
enter (R).
To Return to the menu enter (A).

APPENDICES

BACKUP

Backup is a term used to describe the creation of a security copy of a disk.

This Tandy utility enables a user to copy the information from one disk to another.

For safety's sake, stick a 'Write Protect Tab' (small white tab in box of disks) on the original disk before it is copied.

Remember to remove it after the backup is complete.

1. Ensure the Nominal Ledger Menu is on the screen. (page 13 - 1), then select option 12 & press (ENTER).
The screen then displays :

TRSDOS Ready

2. Type BACKUP and press ENTER.

3. The screen then displays :

TRSDOS MODEL III Backup Utility Ver 1.3

SOURCE Drive Number ?

4. Type 0 and press (ENTER).

5. The screen then displays :

DESTINATION Drive Number ?

6. Type 1 and press (ENTER).

7. The screen then displays :

SOURCE Disk Master Password

APPENDICES

8. Remove the System Disk from drive 0.
Place the diskette to be copied into drive 0.
Place the diskette on which the copy is to be made, into drive 1.

Type **PASSWORD** and press **(ENTER)**.
9. The backup now commences with formatting of the destination diskette followed by copying of the source diskette onto it.

If there are any flawed tracks then use a bulk erasure to demagnetize the disk and redo the backup.
10. When the backup has finished the screen displays :

 **** Backup Complete ****

 TRSDOS Ready
11. To do another backup restart from No. 2 above.

FORMAT

This Tandy utility enables a user to prepare disks for subsequent use on the TRS 80 Model III.

Note : These data diskettes cannot be used on drive 0 except during a backup or format.

1. Ensure the Nominal Ledger Menu is on the screen (page 13 - 1), then select option 13 and press (ENTER).

The screen then displays :

TRSDOS Ready

2. Type **FORMAT** and press (ENTER).

3. The screen then displays :

TRSDOS Model III Disk Formatter Ver 1.3

Format Which Drive ?

4. Type **1** and press (ENTER).

5. The screen then displays :

Diskette Name ?

6. Type **NOMDATA** and press (ENTER).

7. The screen then displays :

Master Password

8. Place the disk to be formatted on drive 1 (Top).

Type **PASSWORD** and press (ENTER).

APPENDICES

9. The diskette is analyzed and then formatting commences.
 If there are any flawed tracks then use a bulk erasure to demagnetize the disk and redo the formatting.

10. When the formatting is complete the screen displays :

 Writing System information

 TRSDOS Ready

11. To do another format, restart from 2 above.

NOMINAL ACCOUNT CODE WORKSHEET

ACCOUNT RANGE 3000 - 3999
INCOME WORKSHEET

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

[illegible]

ACCOUNT RANGE 4000 - 4999
EXPENSES WORKSHEET

DEPT

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

DESCRIPTION						F O	TOTAL DESCRIPTION
4		.					COST OF SPACE
4		.					RENTALS
4	101.						USE OF ROOM
4	102.						HEATING & LIGHTING
4		.					PHONE EXPENSES
4		.					TRAVEL & MEALS
4		.					ENTERTAINMENT
4		.					SUBSCRIPTIONS
4	107.						POLITICAL OR PROPAGANDA
4		.					STATIONERY
4	108.						ADVERTISING
4	111.						DISPENSARY
4		.					LIBRARY CHARGES & INTEREST
4		.					
4		.					
4		.					

ACCOUNT
CODE

NOMINAL ACCOUNT COT WORKSHEET

ACCOUNT RANGE 1000 - 1999
ASSETS WORKSHEET

TYPE

CODE

DEPT

DESCRIPTION

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

1	001.		PLANT & MACHINERY	21	
1	002.		MOTOR VEHICLES	21	
1	003.			21	
1	004.		CURRENT A/c	21	
1	005.		RENTAL COSTS	21	
1	006.		APR. GROUPS	21	
1	007.			21	
1	008.			21	
1	009.			21	
1	010.			21	
1	011.			21	
1	012.			21	
1	013.			21	
1	014.			21	
1	015.			21	
1	016.			21	
1	017.			21	
1	018.			21	
1	019.			21	
1	020.			21	
1	021.			21	
1	022.			21	
1	023.			21	
1	024.			21	
1	025.			21	
1	026.			21	
1	027.			21	
1	028.			21	
1	029.			21	
1	030.			21	
1	031.			21	
1	032.			21	
1	033.			21	
1	034.			21	
1	035.			21	
1	036.			21	
1	037.			21	
1	038.			21	
1	039.			21	
1	040.			21	
1	041.			21	
1	042.			21	
1	043.			21	
1	044.			21	
1	045.			21	
1	046.			21	
1	047.			21	
1	048.			21	
1	049.			21	
1	050.			21	
1	051.			21	
1	052.			21	
1	053.			21	
1	054.			21	
1	055.			21	
1	056.			21	
1	057.			21	
1	058.			21	
1	059.			21	
1	060.			21	
1	061.			21	
1	062.			21	
1	063.			21	
1	064.			21	
1	065.			21	
1	066.			21	
1	067.			21	
1	068.			21	
1	069.			21	
1	070.			21	
1	071.			21	
1	072.			21	
1	073.			21	
1	074.			21	
1	075.			21	
1	076.			21	
1	077.			21	
1	078.			21	
1	079.			21	
1	080.			21	
1	081.			21	
1	082.			21	
1	083.			21	
1	084.			21	
1	085.			21	
1	086.			21	
1	087.			21	
1	088.			21	
1	089.			21	
1	090.			21	
1	091.			21	
1	092.			21	
1	093.			21	
1	094.			21	
1	095.			21	
1	096.			21	
1	097.			21	
1	098.			21	
1	099.			21	
1	100.			21	

ACCOUNT
CODE

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

[illegible]

229	1
40	1
0	1
2	1
7	1

- C1

ACCOUNT
CODE

NOMINAL ACCOUNT CODE WORKSHEET

TOTAL CODE
COLUMN NO.

ACCOUNT RANGE 1000 - 1999
ASSETS WORKSHEET

TYPE

CODE

DEPT

DESCRIPTION

TOTAL DESCRIPTION

1	1001			Current Assets	2	
1	1002			Current Liabilities	3	
1	1003			Current Assets	4	
1	1004			Current Liabilities	5	
1	1005			Current Assets	6	
1	1006			Current Liabilities	7	
1	1007			Current Assets	8	
1	1008			Current Liabilities	9	
1	1009			Current Assets	10	
1	1010			Current Liabilities	11	
1	1011			Current Assets	12	
1	1012			Current Liabilities	13	
1	1013			Current Assets	14	
1	1014			Current Liabilities	15	
1	1015			Current Assets	16	
1	1016			Current Liabilities	17	
1	1017			Current Assets	18	
1	1018			Current Liabilities	19	
1	1019			Current Assets	20	
1	1020			Current Liabilities	21	
1	1021			Current Assets	22	
1	1022			Current Liabilities	23	
1	1023			Current Assets	24	
1	1024			Current Liabilities	25	
1	1025			Current Assets	26	
1	1026			Current Liabilities	27	
1	1027			Current Assets	28	
1	1028			Current Liabilities	29	
1	1029			Current Assets	30	
1	1030			Current Liabilities	31	
1	1031			Current Assets	32	
1	1032			Current Liabilities	33	
1	1033			Current Assets	34	
1	1034			Current Liabilities	35	
1	1035			Current Assets	36	
1	1036			Current Liabilities	37	
1	1037			Current Assets	38	
1	1038			Current Liabilities	39	
1	1039			Current Assets	40	
1	1040			Current Liabilities	41	
1	1041			Current Assets	42	
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1	1089			Current Assets	90	
1	1090			Current Liabilities	91	
1	1091			Current Assets	92	
1	1092			Current Liabilities	93	
1	1093			Current Assets	94	
1	1094			Current Liabilities	95	
1	1095			Current Assets	96	
1	1096			Current Liabilities	97	
1	1097			Current Assets	98	
1	1098			Current Liabilities	99	
1	1099			Current Assets	100	

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

[illegible]

ACCOUNT
CODE

NOMINAL ACCOUNT CODE

RKSHEET

ACCOUNT RANGE 3000 - 3999
INCOME WORKSHEET

TOTAL CODE
COLUMN NO.

TOTAL DESCRIPTION

[illegible]

[illegible]

[illegible]

NOMINAL LEDGER POSTING WORKSHEET

[illegible]

DATE

Format is DDMMYY

TRANSACTION TYPE

- 0 = AMENDMENT
- 1 = SALES INVOICE
- 2 = SALES CREDIT NOTE
- 3 = CASH RECEIVED
- 4 = CHEQUE RECEIVED
- 5 = DISCOUNT ALLOWED
- 6 = PURCHASE INVOICE
- 7 = PURCHASE CREDIT NOTE
- 8 = CASH PAID
- 9 = CHEQUE PAID
- 10 = DISCOUNT RECEIVED
- 11 = DEBIT
- 12 = CREDIT

REFERENCE

WHERE TRANSACTION TYPE IS 0

REFERENCE OF CØØ = AMEND THIS YEAR OPENING
BALANCE

CNN = WHERE NN = PERIOD NO. AMEND

THE CURRENT YEAR BALANCE
FOR THAT PERIOD

L00 = AMEND LAST YEAR OPENING
BALANCE

LNN = WHERE NN = PERIOD NO, AMEND
LAST YEARS BALANCE FOR THAT
PERIOD.

[illegible]

DATE

Format is DDMMYY

TRANSACTION TYPE

- 0 = AMENDMENT
- 1 = SALES INVOICE
- 2 = SALES CREDIT NOTE
- 3 = CASH RECEIVED
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- 7 = PURCHASE CREDIT NOTE
- 8 = CASH PAID
- 9 = CHEQUE PAID
- 10 = DISCOUNT RECEIVED
- 11 = DEBIT
- 12 = CREDIT

REFERENCE

WHERE TRANSACTION TYPE IS 0

REFERENCE OF 000 = AMEND THIS YEAR OPENING
BALANCE

CNN = WHERE NN = PERIOD NO. AMEND

THE CURRENT YEAR BALANCE
FOR THAT PERIOD

L00 = AMEND LAST YEAR OPENING
BALANCE

LNN = WHERE NN = PERIOD NO, AMEND
LAST YEARS BALANCE FOR THAT
PERIOD.

NOMINAL LEDGER POSTING WORKSHE

[illegible]

DATE

Format is DDMMYY

TRANSACTION TYPE

- 0 = AMENDMENT
- 1 = SALES INVOICE
- 2 = SALES CREDIT NOTE
- 3 = CASH RECEIVED
- 4 = CHEQUE RECEIVED
- 5 = DISCOUNT ALLOWED
- 6 = PURCHASE INVOICE
- 7 = PURCHASE CREDIT NOTE
- 8 = CASH PAID
- 9 = CHEQUE PAID
- 10 = DISCOUNT RECEIVED
- 11 = DEBIT
- 12 = CREDIT

REFERENCE

WHERE TRANSACTION TYPE IS 0

REFERENCE OF CØØ = AMEND THIS YEAR OPENING
BALANCE

CNN = WHERE NN = PERIOD NO. AMEND

THE CURRENT YEAR BALANCE
FOR THAT PERIOD

L00 = AMEND LAST YEAR OPENING
BALANCE

LNN = WHERE NN = PERIOD NO, AMEND
LAST YEARS BALANCE FOR THAT
PERIOD.

AMOUNT

[illegible]

- 0 = AMENDMENT
- 1 = SALES INVOICE
- 2 = SALES CREDIT NOTE
- 3 = CASH RECEIVED
- 4 = CHEQUE RECEIVED
- 5 = DISCOUNT ALLOWED
- 6 = PURCHASE INVOICE
- 7 = PURCHASE CREDIT NOTE
- 8 = CASH PAID
- 9 = CHEQUE PAID
- 10 = DISCOUNT RECEIVED
- 11 = DEBIT
- 12 = CREDIT

WHERE TRANSACTION TYPE IS 0

THE CURRENT YEAR BALANCE
FOR THAT PERIOD

LØØ = AMEND LAST YEAR OPENING
BALANCE

LNN = WHERE NN = PERIOD NO, AMEND
LAST YEARS BALANCE FOR THAT
PERIOD.

NOMINAL LEDGER POSTING WORKSHE

[illegible]

DATE

Format is DDMMYY

TRANSACTION TYPE

- 0 = AMENDMENT
- 1 = SALES INVOICE
- 2 = SALES CREDIT NOTE
- 3 = CASH RECEIVED
- 4 = CHEQUE RECEIVED
- 5 = DISCOUNT ALLOWED
- 6 = PURCHASE INVOICE
- 7 = PURCHASE CREDIT NOTE
- 8 = CASH PAID
- 9 = CHEQUE PAID
- 10 = DISCOUNT RECEIVED
- 11 = DEBIT
- 12 = CREDIT

REFERENCE

WHERE TRANSACTION TYPE IS 0

REFERENCE OF 000 = AMEND THIS YEAR OPENING
BALANCE

CNN = WHERE NN = PERIOD NO. AMEND

THE CURRENT YEAR BALANCE
FOR THAT PERIOD

LØØ = AMEND LAST YEAR OPENING
BALANCE

LNN = WHERE NN = PERIOD NO, AMEND
LAST YEARS BALANCE FOR THAT
PERIOD.

NOMINAL ACCOUNT WORKSHEET
BUDGETS MAINTENANCE

ACCOUNT CODE	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
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BUDGET PER 2	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 3	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 4	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 5	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 6	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 7	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
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BUDGET PER 9	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 10	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 11	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>
BUDGET PER 12	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>

ACCOUNT RANGE 1000 - 1999
ASSETS WORKSHEET

TOTAL DESCRIPTION

[illegible]

TYPE

CODE

DEPT

DESCRIPTION

TOTAL CODE		COLUMN NO.
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54
55	56	57
58	59	60
61	62	63
64	65	66
67	68	69
70	71	72
73	74	75
76	77	78
79	80	81
82	83	84
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319	320	321
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349	350	351
352	353	354
355	356	357
358	359	360
361	362	363
364	365	366
367		

TOTAL DESCRIPTION

[illegible]

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION
1001.01	FREEHOLD LAND - NORTH	2	1	
1001.05	FREEHOLD LAND - SOUTH	4	1	FREEHOLD LAND
1002	IMPROVEMENTS TO PROPERTY	2	1	
1003	LEASEHOLD LAND - BUILDINGS	4	1	PROPERTY
1015.01	PLANT & MACHINERY - NORTH	2	1	
1015.05	PLANT & MACHINERY - SOUTH	4	1	PLANT & MACHINERY
1016	DEPN PLANT & MACHINERY	2	1	
1020	FURNITURE FIXTURES & FITTINGS	2	1	
1030	MOTOR VEHICLES	2	1	
1031	DEPN MOTOR VEHICLES	2	1	
1041	TRADE INVESTMENTS	2	1	
1099		6	2	FIXED ASSETS
1100	TRADING STOCK	2	1	
1101	SUNDRY STOCK	2	1	
1103	TRADE DEBTORS	2	1	
1104	PROVISION FOR BAD DEBTS	2	1	
1120	V.A.T. RECEIVABLE	2	1	
1170	BANK DEPOSIT A/C	2	1	
1171	BANK CURRENT A/C	2	1	
1172	CASH ACCOUNT	2	1	
1199		6	2	CURRENT ASSETS
1999		8	3	ASSETS

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION
2001	TRADE CREDITORS	2	1	
2005	SUNDRY CREDITORS	4	1	
2010.01	P.A.Y.E. DEPT 1	2	1	
2010.02	P.A.Y.E. DEPT 2	2	1	
2010.03	P.A.Y.E. DEPT 3	2	1	
2010.04	P.A.Y.E. DEPT 4	2	1	
2010.05	P.A.Y.E. DEPT 5	2	1	
2010.99	P.A.Y.E. REST	4	1	P.A.Y.E.
2015.01	N.I. DEPT 1	2	1	
2015.02	N.I. DEPT 2	2	1	
2015.04	N.I. DEPT 4	2	1	
2015.05	N.I. DEPT 5	2	1	
2015.99	N.I. REST	4	1	N.I.
2020	VAT PAYABLE	2	1	
2025	ACCRUED EXPENSES	2	1	
2030	H.P. CAPITAL BALANCE O/S	2	1	
2031	H.P. A/C	2	1	
2040	LOANS	2	1	
2099		6	2	CURRENT LIABILITIES
2200	ISSUED CAPITAL	2	1	
2201	RESERVES	2	1	
2203	CAPITAL A/C	2	1	

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION
2298	PROFIT AND LOSS	2	1	CAPITAL AND RESERVES
2299		6	2	
2900	PROFIT AND LOSS	2	1	
2999		8	3	LIABILITIES
3000.01	SALES AREA 1	2	1	
3000.02	SALES AREA 2	2	1	
3000.03	SALES AREA 3	2	1	
3000.04	SALES AREA 4	2	1	
3000.06	SALES AREA 6	2	1	
3000.99	SALES REST	4	1	SALES
3105	SUNDRY INCOME	2	1	
3110	RENTS RECEIVED	2	1	
3199		6	1	INCOME
4001	PURCHASES	2	1	
4010	WAGES	2	1	
4020	RENT	2	1	
4030	EQUIPMENT EXPENSES	2	1	
4040	HAULAGE EXPENSES	4	1	DIRECT COSTS
4099		6	1	COST OF SALES
4150	EMPLOYEES N.I.	2	1	
4160	PENSION SCHEME	2	1	
4170	EMPLOYEES BENEFITS	4	1	STAFF COSTS

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION
4200	ADVERTISING	2	1	
4210	PRINTING AND STATIONERY	2	1	
4220	POSTAGE	2	1	
4230	TELEPHONE	4	1	OFFICE COSTS
4260	DEPRECIATION FURNIT/EQUIPMENT	4	1	OFFICE COSTS
4300	RENT	2	1	
4310	GROUND RENT	2	1	
4320	GENERAL RATES	2	1	
4330	WATER RATES	2	1	
4340	PROPERTY INSURANCE	2	1	
4360	LIGHT AND HEAT	2	1	
4370	CLEANING	4	1	SPACE COSTS
4500	MOTOR RUNNING EXPENSES	2	1	
4510	VEHICLE FUEL	2	1	
4520	VEHICLE REPAIRS	2	1	
4540	HOTEL AND TRAVELLING EXPENSES	2	1	
4560	FOREIGN TRAVEL	4	1	MOTOR AND TRAVELLING EXPENSES
4600	AUDIT AND ACCOUNTANCY	2	1	
4610	LEGAL FEES	2	1	
4630	OTHER PROFESSIONAL FEES	4	1	LEGAL AND PROFESSIONAL
4800	BANK CHARGES	2	1	
4810	BANK INTEREST	2	1	

AL) TRADING CO. LTD.

MAST/) LIST

DATE .) 6/07/81

PAGE 5

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION
4840	SUSPENSE A/C	4	1	FINANCE COSTS

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION							
3000.01	SALES AREA 1	2	1								
	BUDGETS	PERIOD 1	3000.00	PERIOD 2	5000.00	PERIOD 3	3000.00	PERIOD 4	4000.00		
		5	4000.00	6	4000.00	7	4000.00	8	4500.00		
		9	4500.00	10	4500.00	11	5000.00	12	5000.00		
3000.02	SALES AREA 2	2	1								
	BUDGETS	PERIOD 1	3000.00	PERIOD 2	3000.00	PERIOD 3	3000.00	PERIOD 4	4000.00		
		5	4000.00	6	4000.00	7	4000.00	8	4500.00		
		9	4500.00	10	4500.00	11	5000.00	12	0.00		
3000.03	SALES AREA 3	2	1								
	BUDGETS	PERIOD 1	5000.00	PERIOD 2	3000.00	PERIOD 3	3000.00	PERIOD 4	4000.00		
		5	4000.00	6	4000.00	7	4000.00	8	4500.00		
		9	4500.00	10	4500.00	11	5000.00	12	5000.00		
3000.04	SALES AREA 4	2	1								
	BUDGETS	PERIOD 1	5000.00	PERIOD 2	3000.00	PERIOD 3	3000.00	PERIOD 4	4000.00		
		5	4000.00	6	4000.00	7	4000.00	8	4500.00		
		9	4500.00	10	4500.00	11	5000.00	12	5000.00		
3000.06	SALES AREA 6	2	1								
	BUDGETS	PERIOD 1	3000.00	PERIOD 2	3000.00	PERIOD 3	3000.00	PERIOD 4	4000.00		
		5	4000.00	6	4000.00	7	4000.00	8	4500.00		
		9	4500.00	10	4500.00	11	5000.00	12	5000.00		
3000.99	SALES REST	4	1	SALES							
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00		
		5	0.00	6	0.00	7	0.00	8	0.00		
		9	0.00	10	0.00	11	0.00	12	0.00		
3105	SUNDRY INCOME	2	1								
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00		
		5	0.00	6	0.00	7	0.00	8	0.00		
		9	0.00	10	0.00	11	0.00	12	0.00		
3110	RENTS RECEIVED	2	1								
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00		
		5	0.00	6	0.00	7	0.00	8	0.00		
		9	0.00	10	0.00	11	0.00	12	0.00		

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION					
3199		6	1	INCOME					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4001	PURCHASES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4010	WAGES	2	1						
	BUDGETS	PERIOD 1	2000.00	PERIOD 2	2000.00	PERIOD 3	2000.00	PERIOD 4	2000.00
		5	2000.00	6	2000.00	7	2000.00	8	2000.00
		9	2000.00	10	2000.00	11	2000.00	12	2500.00
4020	RENT	2	1						
	BUDGETS	PERIOD 1	1000.00	PERIOD 2	1000.00	PERIOD 3	1000.00	PERIOD 4	1000.00
		5	1000.00	6	1000.00	7	1000.00	8	1000.00
		9	1000.00	10	1000.00	11	1000.00	12	1000.00
4030	EQUIPMENT EXPENSES	2	1						
	BUDGETS	PERIOD 1	300.00	PERIOD 2	300.00	PERIOD 3	300.00	PERIOD 4	300.00
		5	300.00	6	300.00	7	300.00	8	300.00
		9	300.00	10	300.00	11	300.00	12	300.00
4040	HAULAGE EXPENSES	4	1	DIRECT COSTS					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4099		6	1	COST OF SALES					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4150	EMPLOYEES N.I.	2	1						
	BUDGETS	PERIOD 1	970.00	PERIOD 2	970.00	PERIOD 3	970.00	PERIOD 4	970.00
		5	970.00	6	970.00	7	970.00	8	970.00
		9	970.00	10	970.00	11	970.00	12	970.00

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION					
4160	PENSION SCHEME	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4170	EMPLOYEES BENEFITS	4	1	STAFF COSTS					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4200	ADVERTISING	2	1						
	BUDGETS	PERIOD 1	300.00	PERIOD 2	300.00	PERIOD 3	300.00	PERIOD 4	300.00
		5	300.00	6	300.00	7	300.00	8	300.00
		9	300.00	10	300.00	11	300.00	12	300.00
4210	PRINTING AND STATIONERY	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4220	POSTAGE	2	1						
	BUDGETS	PERIOD 1	70.00	PERIOD 2	70.00	PERIOD 3	70.00	PERIOD 4	70.00
		5	70.00	6	70.00	7	70.00	8	70.00
		9	70.00	10	70.00	11	70.00	12	0.00
4230	TELEPHONE	4	1	OFFICE COSTS					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4260	DEPRECIATION FURNIT/EQUIPMENT	4	1	OFFICE COSTS					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4300	RENT	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00

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ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION					
4310	GROUND RENT	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4320	GENERAL RATES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4330	WATER RATES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4340	PROPERTY INSURANCE	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4360	LIGHT AND HEAT	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4370	CLEANING	4	1	SPACE COSTS					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4500	MOTOR RUNNING EXPENSES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4510	VEHICLE FUEL	2	1						
	BUDGETS	PERIOD 1	300.00	PERIOD 2	300.00	PERIOD 3	300.00	PERIOD 4	300.00
		5	300.00	6	300.00	7	300.00	8	300.00
		9	300.00	10	300.00	11	300.00	12	300.00

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION					
4520	VEHICLE REPAIRS	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4540	HOTEL AND TRAVELLING EXPENSES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4560	FOREIGN TRAVEL	4	1	MOTOR AND TRAVELLING EXPENSES					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4600	AUDIT AND ACCOUNTANCY	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4610	LEGAL FEES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4630	OTHER PROFESSIONAL FEES	4	1	LEGAL AND PROFESSIONAL					
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4800	BANK CHARGES	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00
4810	BANK INTEREST	2	1						
	BUDGETS	PERIOD 1	0.00	PERIOD 2	0.00	PERIOD 3	0.00	PERIOD 4	0.00
		5	0.00	6	0.00	7	0.00	8	0.00
		9	0.00	10	0.00	11	0.00	12	0.00

ACCOUNT	TITLE	T/C	COL	TOTAL DESCRIPTION									
4840	SUSPENSE A/C	4	1	FINANCE COSTS									
	BUDGETS	PERIOD	1	0.00	PERIOD	2	0.00	PERIOD	3	0.00	PERIOD	4	0.00
			5	0.00		6	0.00		7	0.00		8	0.00
			9	0.00		10	0.00		11	0.00		12	0.00

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ACCOUNT	TITLE	REFERENCE	SOURCE	TYPE	DATE	DEBITS	CREDITS
1001.01	FREEHOLD LAND - NORTH	C00	NOMNL/L	AMEND	01/07/81	50000.00	
1001.05	FREEHOLD LAND - SOUTH	C00	NOMNL/L	AMEND	01/07/81	50000.00	
1002	IMPROVEMENTS TO PROPERTY	C00	NOMNL/L	AMEND	01/07/81	10000.00	
1003	LEASEHOLD LAND - BUILDINGS	C00	NOMNL/L	AMEND	01/07/81	35000.00	
1015.01	PLANT & MACHINERY - NORTH	C00	NOMNL/L	AMEND	01/07/81	9650.00	
1015.05	PLANT & MACHINERY - SOUTH	C00	NOMNL/L	AMEND	01/07/81	14450.00	
1016	DEPN PLANT & MACHINERY	C00	NOMNL/L	AMEND	01/07/81	-1270.00	
1020	FURNITURE FIXTURES & FITTINGS	C00	NOMNL/L	AMEND	01/07/81	9250.00	
1030	MOTOR VEHICLES	C00	NOMNL/L	AMEND	01/07/81	15500.00	
1031	DEPN MOTOR VEHICLES	C00	NOMNL/L	AMEND	01/07/81	250.00	
1041	TRADE INVESTMENTS	C00	NOMNL/L	AMEND	01/07/81	15000.00	
1100	TRADING STOCK	C00	NOMNL/L	AMEND	01/07/81	125000.00	
1101	SUNDRY STOCK	C00	NOMNL/L	AMEND	01/07/81	22500.00	
1103	TRADE DEBTORS	C00	NOMNL/L	AMEND	01/07/81	114390.00	
1104	PROVISION FOR BAD DEBTS	C00	NOMNL/L	AMEND	01/07/81	2000.00	
1170	BANK DEPOSIT A/C	C00	NOMNL/L	AMEND	01/07/81	150000.00	
1171	BANK CURRENT A/C	C00	NOMNL/L	AMEND	01/07/81	-21150.00	
1172	CASH ACCOUNT	C00	NOMNL/L	AMEND	01/07/81	250.00	
2001	TRADE CREDITORS	C00	NOMNL/L	AMEND	01/07/81		51205.00
2005	SUNDRY CREDITORS	C00	NOMNL/L	AMEND	01/07/81		12525.00
2010.01	P.A.Y.E. DEPT 1	C00	NOMNL/L	AMEND	01/07/81		5930.00
2010.02	P.A.Y.E. DEPT 2	C00	NOMNL/L	AMEND	01/07/81		6210.00
2010.03	P.A.Y.E. DEPT 3	C00	NOMNL/L	AMEND	01/07/81		5910.00
2010.04	P.A.Y.E. DEPT 4	C00	NOMNL/L	AMEND	01/07/81		6110.00
2010.05	P.A.Y.E. DEPT 5	C00	NOMNL/L	AMEND	01/07/81		5177.00
2010.99	P.A.Y.E. REST	C00	NOMNL/L	AMEND	01/07/81		520.00
2015.01	N.I. DEPT 1	C00	NOMNL/L	AMEND	01/07/81		1946.00
2015.02	N.I. DEPT 2	C00	NOMNL/L	AMEND	01/07/81		2091.00
2015.04	N.I. DEPT 4	C00	NOMNL/L	AMEND	01/07/81		2041.00
2015.05	N.I. DEPT 5	C00	NOMNL/L	AMEND	01/07/81		1691.00
2015.99	N.I. REST	C00	NOMNL/L	AMEND	01/07/81		1000.00
2020	VAT PAYABLE	C00	NOMNL/L	AMEND	01/07/81		9475.00
2025	ACCRUED EXPENSES	C00	NOMNL/L	AMEND	01/07/81		3525.00
2030	H.P. CAPITAL BALANCE O/S	C00	NOMNL/L	AMEND	01/07/81		18500.00
2031	H.P. A/C	C00	NOMNL/L	AMEND	01/07/81		2500.00
2040	LOANS	C00	NOMNL/L	AMEND	01/07/81		275000.00
2200	ISSUED CAPITAL	C00	NOMNL/L	AMEND	01/07/81		15000.00
2201	RESERVES	C00	NOMNL/L	AMEND	01/07/81		99464.00
2203	CAPITAL A/C	C00	NOMNL/L	AMEND	01/07/81		75000.00
TOTALS						0.00	0.00

ACCOUNT TITLE	CURR. PER. OPEN. BAL.	REFERENCE	SOURCE TYPE	DATE	DEBITS	CREDITS	CURR. PER. CLOSE. BAL.
1001.01FREEHOLD LAND - NORTH	0.00	C00	NOMNL/L AMD	01/07/81	50000.00		
		C00	NOMNL/L AMD	01/07/81	50000.00		
					0.00		0.00
1001.05FREEHOLD LAND - SOUTH	0.00	C00	NOMNL/L AMD	01/07/81	50000.00		
					0.00		0.00
1002 IMPROVEMENTS TO PROPERTY	0.00	C00	NOMNL/L AMD	01/07/81	10000.00		
					0.00		0.00
1003 LEASEHOLD LAND - BUILDINGS	0.00	C00	NOMNL/L AMD	01/07/81	35000.00		
					0.00		0.00
1015.01PLANT & MACHINERY - NORTH	0.00	C00	NOMNL/L AMD	01/07/81	9650.00		
					0.00		0.00
1015.05PLANT & MACHINERY - SOUTH	0.00	C00	NOMNL/L AMD	01/07/81	14450.00		
					0.00		0.00
1016 DEPN PLANT & MACHINERY	0.00	C00	NOMNL/L AMD	01/07/81	-1270.00		
					0.00		0.00
1020 FURNITURE FIXTURES & FITTINGS	0.00	C00	NOMNL/L AMD	01/07/81	9250.00		
					0.00		0.00
1030 MOTOR VEHICLES	0.00	C00	NOMNL/L AMD	01/07/81	15500.00		
					0.00		0.00
1031 DEPN MOTOR VEHICLES	0.00	C00	NOMNL/L AMD	01/07/81	250.00		
					0.00		0.00
1041 TRADE INVESTMENTS	0.00	C00	NOMNL/L AMD	01/07/81	15000.00		
					0.00		0.00
1100 TRADING STOCK	0.00	C00	NOMNL/L AMD	01/07/81	125000.00		
					0.00		0.00
1101 SUNDRY STOCK	0.00	C00	NOMNL/L AMD	01/07/81	22500.00		
					0.00		0.00
1103 TRADE DEBTORS	0.00	C00	NOMNL/L AMD	01/07/81	114390.00		
					0.00		0.00
1104 PROVISION FOR BAD DEBTS	0.00	C00	NOMNL/L AMD	01/07/81	2000.00		
					0.00		0.00
1170 BANK DEPOSIT A/C	0.00	C00	NOMNL/L AMD	01/07/81	150000.00		
					0.00		0.00
1171 BANK CURRENT A/C	0.00	C00	NOMNL/L AMD	01/07/81	-21150.00		
					0.00		0.00
1172 CASH ACCOUNT	0.00	C00	NOMNL/L AMD	01/07/81	250.00		
** ACCOUNT 1172 CONTINUED							

ACCOUNT TITLE	CURR. PER. OPEN. BAL.	REFERENCE	SOURCE TYPE	DATE	DEBITS	CREDITS	CURR. PER. CLOSE. BAL.
** ACCOUNT CONTINUED					0.00		0.00
2001 TRADE CREDITORS	0.00	C00	NOMNL/L AMD	01/07/81		51205.00 0.00	0.00
2005 SUNDRY CREDITORS	0.00	C00	NOMNL/L AMD	01/07/81		12525.00 0.00	0.00
2010.01P.A.Y.E. DEPT 1	0.00	C00	NOMNL/L AMD	01/07/81		5930.00 0.00	0.00
2010.02P.A.Y.E. DEPT 2	0.00	C00	NOMNL/L AMD	01/07/81		6210.00 0.00	0.00
2010.03P.A.Y.E. DEPT 3	0.00	C00	NOMNL/L AMD	01/07/81		5910.00 0.00	0.00
2010.04P.A.Y.E. DEPT 4	0.00	C00	NOMNL/L AMD	01/07/81		6110.00 0.00	0.00
2010.05P.A.Y.E. DEPT 5	0.00	C00	NOMNL/L AMD	01/07/81		5177.00 0.00	0.00
2010.99P.A.Y.E. REST	0.00	C00	NOMNL/L AMD	01/07/81		520.00 0.00	0.00
2015.01N.I. DEPT 1	0.00	C00	NOMNL/L AMD	01/07/81		1946.00 0.00	0.00
2015.02N.I. DEPT 2	0.00	C00	NOMNL/L AMD	01/07/81		2091.00 0.00	0.00
2015.04N.I. DEPT 4	0.00	C00	NOMNL/L AMD	01/07/81		2041.00 0.00	0.00
2015.05N.I. DEPT 5	0.00	C00	NOMNL/L AMD	01/07/81		1691.00 0.00	0.00
2015.99N.I. REST	0.00	C00	NOMNL/L AMD	01/07/81		1000.00 0.00	0.00
2020 VAT PAYABLE	0.00	C00	NOMNL/L AMD	01/07/81		9475.00 0.00	0.00
2025 ACCRUED EXPENSES	0.00	C00	NOMNL/L AMD	01/07/81		3525.00 0.00	0.00
2030 H.P. CAPITAL BALANCE O/S	0.00	C00	NOMNL/L AMD	01/07/81		18500.00 0.00	0.00
2031 H.P. A/C	0.00	C00	NOMNL/L AMD	01/07/81		2500.00 0.00	0.00
2040 LOANS	0.00	C00	NOMNL/L AMD	01/07/81		275000.00	
** ACCOUNT 2040 CONTINUED							

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ACCOUNT TITLE

CURR. PER.
OPEN. BAL.

REFERENCE SOURCE TYPE

DATE

DEBITS

CREDITS

CURR. PER.
CLOSE. BAL.

** ACCOUNT CONTINUED

2200 ISSUED CAPITAL

0.00 C00

NOMNL/L AMD 01/07/81

15000.00
0.00

0.00

0.00

2201 RESERVES

0.00 C00

NOMNL/L AMD 01/07/81

99464.00
0.00

0.00

0.00

2203 CAPITAL A/C

0.00 C00

NOMNL/L AMD 01/07/81

75000.00
0.00

0.00

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ACCOUNT	TITLE	REFERENCE	SOURCE	TYPE	DATE	DEBITS	CREDITS
1103	TRADE DEBTORS	C01	NOMNL/L	AMEND	06/07/81	19390.00	
1171	BANK CURRENT A/C	C01	NOMNL/L	AMEND	06/07/81	-3609.00	
2001	TRADE CREDITORS	C01	NOMNL/L	AMEND	06/07/81		3655.00
2005	SUNDRY CREDITORS	C01	NOMNL/L	AMEND	06/07/81		275.00
2010.01	P.A.Y.E. DEPT 1	C01	NOMNL/L	AMEND	06/07/81		730.00
2010.02	P.A.Y.E. DEPT 2	C01	NOMNL/L	AMEND	06/07/81		110.00
2010.03	P.A.Y.E. DEPT 3	C01	NOMNL/L	AMEND	06/07/81		110.00
2010.04	P.A.Y.E. DEPT 4	C01	NOMNL/L	AMEND	06/07/81		110.00
2010.05	P.A.Y.E. DEPT 5	C01	NOMNL/L	AMEND	06/07/81		177.00
2015.01	N.I. DEPT 1	C01	NOMNL/L	AMEND	06/07/81		246.00
2015.02	N.I. DEPT 2	C01	NOMNL/L	AMEND	06/07/81		41.00
2015.04	N.I. DEPT 4	C01	NOMNL/L	AMEND	06/07/81		41.00
2015.05	N.I. DEPT 5	C01	NOMNL/L	AMEND	06/07/81		82.00
2015.99	N.I. REST	C01	NOMNL/L	AMEND	06/07/81		820.00
2020	VAT PAYABLE	C01	NOMNL/L	AMEND	06/07/81		2225.00
2025	ACCRUED EXPENSES	C01	NOMNL/L	AMEND	06/07/81		275.00
3000.01	SALES AREA 1	C01	NOMNL/L	AMEND	06/07/81		3125.00
3000.02	SALES AREA 2	C01	NOMNL/L	AMEND	06/07/81		4250.00
3000.03	SALES AREA 3	C01	NOMNL/L	AMEND	06/07/81		2750.00
3000.04	SALES AREA 4	C01	NOMNL/L	AMEND	06/07/81		2390.00
3000.06	SALES AREA 6	C01	NOMNL/L	AMEND	06/07/81		2975.00
3000.99	SALES REST	C01	NOMNL/L	AMEND	06/07/81		565.00
3110	RENTSRECEIVED	C01	NOMNL/L	AMEND	06/07/81		266.00
4001	PURCHASES	C01	NOMNL/L	AMEND	06/07/81	4550.00	
4010	WAGES	C01	NOMNL/L	AMEND	06/07/81	1972.00	
4020	1000	C01	NOMNL/L	AMEND	06/07/81	275.00	
4030	EQUIPMENT EXPENSES	C01	NOMNL/L	AMEND	06/07/81	295.00	
4040	HAULAGE EXPENSES	C01	NOMNL/L	AMEND	06/07/81	45.00	
4150	EMPLOYEES N.I.	C01	NOMNL/L	AMEND	06/07/81	820.00	
4160	PENSION SCHEME	C01	NOMNL/L	AMEND	06/07/81	275.00	
4200	ADVERTISING	C01	NOMNL/L	AMEND	06/07/81	300.00	
4210	PRINTING AND STATIONERY	C01	NOMNL/L	AMEND	06/07/81	85.00	
4220	POSTAGE	C01	NOMNL/L	AMEND	06/07/81	65.00	
4230	TELEPHONE	C01	NOMNL/L	AMEND	06/07/81	275.00	
4370	CLEANING	C01	NOMNL/L	AMEND	06/07/81	60.00	
4500	MOTOR RUNNING EXPENSES	C01	NOMNL/L	AMEND	06/07/81	285.00	
4510	VEHICLE FUEL	C01	NOMNL/L	AMEND	06/07/81	135.00	
TOTALS						0.00	0.00

ACCOUNT	TITLE	OPENING BALANCE		CURRENT PERIOD		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1001.01	FREEHOLD LAND - NORTH	50000.00		0.00		50000.00	
1001.05	FREEHOLD LAND - SOUTH	50000.00		0.00		50000.00	
1002	IMPROVEMENTS TO PROPERTY	10000.00		0.00		10000.00	
1003	LEASEHOLD LAND - BUILDINGS	35000.00		0.00		35000.00	
1015.01	PLANT & MACHINERY - NORTH	9650.00		0.00		9650.00	
1015.05	PLANT & MACHINERY - SOUTH	14450.00		0.00		14450.00	
1016	DEPN PLANT & MACHINERY	-1270.00		0.00		-1270.00	
1020	FURNITURE FIXTURES & FITTINGS	9250.00		0.00		9250.00	
1030	MOTOR VEHICLES	15500.00		0.00		15500.00	
1031	DEPN MOTOR VEHICLES	250.00		0.00		250.00	
1041	TRADE INVESTMENTS	15000.00		0.00		15000.00	
1100	TRADING STOCK	125000.00		0.00		125000.00	
1101	SUNDRY STOCK	22500.00		0.00		22500.00	
1103	TRADE DEBTORS	114390.00		19390.00		133780.00	
1104	PROVISION FOR BAD DEBTS	2000.00		0.00		2000.00	
1170	BANK DEPOSIT A/C	150000.00		0.00		150000.00	
1171	BANK CURRENT A/C	-21150.00		-3609.00		-24759.00	
1172	CASH ACCOUNT	250.00		0.00		250.00	
2001	TRADE CREDITORS		51205.00		3655.00		54860.00
2005	SUNDRY CREDITORS		12525.00		275.00		12800.00
2010.01	P.A.Y.E. DEPT 1		5930.00		730.00		6660.00
2010.02	P.A.Y.E. DEPT 2		6210.00		110.00		6320.00
2010.03	P.A.Y.E. DEPT 3		5910.00		110.00		6020.00
2010.04	P.A.Y.E. DEPT 4		6110.00		110.00		6220.00
2010.05	P.A.Y.E. DEPT 5		5177.00		177.00		5354.00
2010.99	P.A.Y.E. REST		520.00		0.00		520.00
2015.01	N.I. DEPT 1		1946.00		246.00		2192.00

ACCOUNT	TITLE	OPENING BALANCE		CURRENT PERIOD		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
2015.02	N.I. DEPT 2		2091.00		41.00		2132.00
2015.04	N.I. DEPT 4		2041.00		41.00		2082.00
2015.05	N.I. DEPT 5		1691.00		82.00		1773.00
2015.99	N.I. REST		1000.00		820.00		1820.00
2020	VAT PAYABLE		9475.00		2225.00		11700.00
2025	ACCRUED EXPENSES		3525.00		275.00		3800.00
2030	H.P. CAPITAL BALANCE O/S		18500.00		0.00		18500.00
2031	H.P. A/C		2500.00		0.00		2500.00
2040	LOANS		275000.00		0.00		275000.00
2200	ISSUED CAPITAL		15000.00		0.00		15000.00
2201	RESERVES		99464.00		0.00		99464.00
2203	CAPITAL A/C		75000.00		0.00		75000.00
3000.01	SALES AREA 1		0.00		3125.00		3125.00
3000.02	SALES AREA 2		0.00		4250.00		4250.00
3000.03	SALES AREA 3		0.00		2750.00		2750.00
3000.04	SALES AREA 4		0.00		2390.00		2390.00
3000.06	SALES AREA 6		0.00		2975.00		2975.00
3000.99	SALES REST		0.00		565.00		565.00
3110	RENTS RECEIVED		0.00		266.00		266.00
4001	PURCHASES	0.00		4550.00		4550.00	
4010	WAGES	0.00		1972.00		1972.00	
4020	RENT	0.00		275.00		275.00	
4030	EQUIPMENT EXPENSES	0.00		295.00		295.00	
4040	HAULAGE EXPENSES	0.00		45.00		45.00	
4150	EMPLOYEES N.I.	0.00		820.00		820.00	
4160	PENSION SCHEME	0.00		275.00		275.00	
4200	ADVERTISING	0.00		300.00		300.00	

TRADING CO. LTD.
PERIOD NO : 1

TRIAL BALANCE

DATE 6/07/81

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ACCOUNT	TITLE	OPENING BALANCE		CURRENT PERIOD		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
4210	PRINTING AND STATIONERY	0.00		85.00		85.00	
4220	POSTAGE	0.00		65.00		65.00	
4230	TELEPHONE	0.00		275.00		275.00	
4370	CLEANING	0.00		60.00		60.00	
4500	MOTOR RUNNING EXPENSES	0.00		285.00		285.00	
4510	VEHICLE FUEL	0.00		135.00		135.00	
TOTALS		600820.00	600820.00	25218.00	25218.00	626038.00	626038.00

PERIOD : 1

DEBIT CREDIT
OPENING BALANCE

DEBIT CREDIT
CURRENT PERIOD

DEBIT CREDIT
CLOSING BALANCE

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TRADING CO. LTD.

DATE : 6/07/81

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ACCOUNT	TITLE	THIS MONTH	RATIO	YEAR-TO-DATE	RATIO
3000.01	SALES AREA 1	3125.00	19.15	3125.00	19.15
3000.02	SALES AREA 2	4250.00	26.04	4250.00	26.04
3000.03	SALES AREA 3	2750.00	16.85	2750.00	16.85
3000.04	SALES AREA 4	2390.00	14.64	2390.00	14.64
3000.06	SALES AREA 6	2975.00	18.23	2975.00	18.23
3000.99	SALES REST	565.00	3.46	565.00	3.46
**TOTAL SALES		16055.00	98.37	16055.00	98.37
3110	RENTS RECEIVED	266.00	1.63	266.00	1.63
**TOTAL INCOME		16321.00	100.00	16321.00	100.00
4001	PURCHASES	4550.00	27.88	4550.00	27.88
4010	WAGES	1972.00	12.08	1972.00	12.08
4020	RENT	275.00	1.68	275.00	1.68
4030	EQUIPMENT EXPENSES	295.00	1.81	295.00	1.81
4040	HAULAGE EXPENSES	45.00	0.28	45.00	0.28
**TOTAL DIRECT COSTS		7137.00	43.73	7137.00	43.73
**TOTAL COST OF SALES		7137.00	43.73	7137.00	43.73
GROSS PROFIT		9184.00	56.27	9184.00	56.27
4150	EMPLOYEES N.I.	820.00	5.02	820.00	5.02
4160	PENSION SCHEME	275.00	1.68	275.00	1.68
**TOTAL STAFF COSTS		1095.00	6.71	1095.00	6.71
4200	ADVERTISING	300.00	1.84	300.00	1.84
4210	PRINTING AND STATIONERY	85.00	0.52	85.00	0.52
4220	POSTAGE	65.00	0.40	65.00	0.40
4230	TELEPHONE	275.00	1.68	275.00	1.68
**TOTAL OFFICE COSTS		725.00	4.44	725.00	4.44
**TOTAL OFFICE COSTS		0.00	0.00	0.00	0.00
4370	CLEANING	60.00	0.37	60.00	0.37
**TOTAL SPACE COSTS		60.00	0.37	60.00	0.37
4500	MOTOR RUNNING EXPENSES	285.00	1.75	285.00	1.75
4510	VEHICLE FUEL	135.00	0.83	135.00	0.83
**TOTAL MOTOR AND TRAVELLING EXPENSES		420.00	2.57	420.00	2.57
**TOTAL LEGAL AND PROFESSIONAL		0.00	0.00	0.00	0.00

ACCOUNT TITLE

THIS MONTH RATIO YEAR-TO-DATE RATIO

TOTAL FINANCE COSTS

0.00 0.00 0.00 0.00

NET PROFIT

6884.00 42.18 6884.00 42.18

ACCOUNT TITLE

THIS MONTH

RATIO

YEAR-TO-DATE

RATIO

**TOTAL SALES

16055.00

98.37

16055.00

98.37

**TOTAL INCOME

16321.00

100.00

16321.00

100.00

**TOTAL DIRECT COSTS

7137.00

43.73

7137.00

43.73

**TOTAL COST OF SALES

7137.00

43.73

7137.00

43.73

GROSS PROFIT

9184.00

56.27

9184.00

56.27

**TOTAL STAFF COSTS

1095.00

6.71

1095.00

6.71

**TOTAL OFFICE COSTS

725.00

4.44

725.00

4.44

**TOTAL OFFICE COSTS

0.00

0.00

0.00

0.00

**TOTAL SPACE COSTS

60.00

0.37

60.00

0.37

**TOTAL MOTOR AND TRAVELLING EXPENSES

420.00

2.57

420.00

2.57

**TOTAL LEGAL AND PROFESSIONAL

0.00

0.00

0.00

0.00

*TOTAL FINANCE COSTS

0.00

0.00

0.00

0.00

NET PROFIT

6884.00

42.18

6884.00

42.18

ACCOUNT TITLE	THIS MONTH		RATIO		THIS YEAR		BUDGET		LAST YEAR	
	THIS MONTH		RATIO		BUDGET		YR-TO-DATE		RATIO	
3000.01 SALES AREA 1	3125.00	19.15	3000.00	3125.00	19.15	3000.00	0.00	0.00	0.00	0.00
3000.02 SALES AREA 2	4250.00	26.04	3000.00	4250.00	26.04	3000.00	0.00	0.00	0.00	0.00
3000.03 SALES AREA 3	2750.00	16.85	5000.00	2750.00	16.85	5000.00	0.00	0.00	0.00	0.00
3000.04 SALES AREA 4	2390.00	14.64	5000.00	2390.00	14.64	5000.00	0.00	0.00	0.00	0.00
3000.06 SALES AREA 6	2975.00	18.23	3000.00	2975.00	18.23	3000.00	0.00	0.00	0.00	0.00
3000.99 SALES REST	565.00	3.46	0.00	565.00	3.46	0.00	0.00	0.00	0.00	0.00
**TOTAL SALES	16055.00	98.37	19000.00	16055.00	98.37	19000.00	0.00	0.00	0.00	0.00
3110 RENTS RECEIVED	266.00	1.63	0.00	266.00	1.63	0.00	0.00	0.00	0.00	0.00
**TOTAL INCOME	16321.00	100.00	19000.00	16321.00	100.00	19000.00	0.00	0.00	0.00	0.00
4001 PURCHASES	4550.00	27.88	0.00	4550.00	27.88	0.00	0.00	0.00	0.00	0.00
4010 WAGES	1972.00	12.08	2000.00	1972.00	12.08	2000.00	0.00	0.00	0.00	0.00
4020 RENT	275.00	1.68	1000.00	275.00	1.68	1000.00	0.00	0.00	0.00	0.00
4030 EQUIPMENT EXPENSES	295.00	1.81	300.00	295.00	1.81	300.00	0.00	0.00	0.00	0.00
4040 HAULAGE EXPENSES	45.00	0.28	0.00	45.00	0.28	0.00	0.00	0.00	0.00	0.00
**TOTAL DIRECT COSTS	7137.00	43.73	3300.00	7137.00	43.73	3300.00	0.00	0.00	0.00	0.00
**TOTAL COST OF SALES	7137.00	43.73	3300.00	7137.00	43.73	3300.00	0.00	0.00	0.00	0.00
GROSS PROFIT	9184.00	56.27	15700.00	9184.00	56.27	15700.00	0.00	0.00	0.00	0.00
4150 EMPLOYEES N.I.	820.00	5.02	970.00	820.00	5.02	970.00	0.00	0.00	0.00	0.00
4160 PENSION SCHEME	275.00	1.68	0.00	275.00	1.68	0.00	0.00	0.00	0.00	0.00
**TOTAL STAFF COSTS	1095.00	6.71	970.00	1095.00	6.71	970.00	0.00	0.00	0.00	0.00
4200 ADVERTISING	300.00	1.84	300.00	300.00	1.84	300.00	0.00	0.00	0.00	0.00
4210 PRINTING AND STATIONERY	85.00	0.52	0.00	85.00	0.52	0.00	0.00	0.00	0.00	0.00
4220 POSTAGE	65.00	0.40	70.00	65.00	0.40	70.00	0.00	0.00	0.00	0.00
4230 TELEPHONE	275.00	1.68	0.00	275.00	1.68	0.00	0.00	0.00	0.00	0.00
**TOTAL OFFICE COSTS	725.00	4.44	370.00	725.00	4.44	370.00	0.00	0.00	0.00	0.00
**TOTAL OFFICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4370 CLEANING	60.00	0.37	0.00	60.00	0.37	0.00	0.00	0.00	0.00	0.00
**TOTAL SPACE COSTS	60.00	0.37	0.00	60.00	0.37	0.00	0.00	0.00	0.00	0.00
4500 MOTOR RUNNING EXPENSES	285.00	1.75	0.00	285.00	1.75	0.00	0.00	0.00	0.00	0.00
4510 VEHICLE FUEL	135.00	0.83	300.00	135.00	0.83	300.00	0.00	0.00	0.00	0.00
**TOTAL MOTOR AND TRAVELLING EXPENSES	420.00	2.57	300.00	420.00	2.57	300.00	0.00	0.00	0.00	0.00
**TOTAL LEGAL AND PROFESSIONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ACME TRADING CO. LTD.

INCOME COMPARISON

PERIOD NO : 1

DATE : 6/07/81

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ACCOUNT TITLE

THIS YEAR					-- LAST YEAR --		
THIS MONTH	RATIO	BUDGET	YR-TO-DATE	RATIO	BUDGET	THIS MONTH	YR-TO-DATE

**TOTAL FINANCE COSTS

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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NET PROFIT

6884.00	42.18	14060.00	6884.00	42.18	14060.00	0.00	0.00
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ACCOUNT TITLE -----ASSETS-----

1001.01	FREEHOLD LAND - NORTH	50000.00
1001.05	FREEHOLD LAND - SOUTH	50000.00
	TOTAL FREEHOLD LAND	100000.00

1002	IMPROVEMENTS TO PROPERTY	10000.00
1003	LEASEHOLD LAND - BUILDINGS	35000.00
	TOTAL PROPERTY	45000.00

1015.01	PLANT & MACHINERY - NORTH	9650.00
1015.05	PLANT & MACHINERY - SOUTH	14450.00
	TOTAL PLANT & MACHINERY	24100.00

1016	DEPN PLANT & MACHINERY	-1270.00
1020	FURNITURE FIXTURES & FITTINGS	9250.00
1030	MOTOR VEHICLES	15500.00
1031	DEPN MOTOR VEHICLES	250.00
1041	TRADE INVESTMENTS	15000.00

TOTAL FIXED ASSETS	207830.00
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1100	TRADING STOCK	125000.00
1101	SUNDRY STOCK	22500.00
1103	TRADE DEBTORS	133780.00
1104	PROVISION FOR BAD DEBTS	2000.00
1170	BANK DEPOSIT A/C	150000.00
1171	BANK CURRENT A/C	-24759.00
1172	CASH ACCOUNT	250.00

TOTAL CURRENT ASSETS	408771.00
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TOTAL ASSETS	616601.00
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-----LIABILITIES-----

2001	TRADE CREDITORS	54860.00
2005	SUNDRY CREDITORS	12800.00
	TOTAL	67660.00

2010.01	P.A.Y.E. DEPT 1	6660.00
2010.02	P.A.Y.E. DEPT 2	6320.00
2010.03	P.A.Y.E. DEPT 3	6020.00
2010.04	P.A.Y.E. DEPT 4	6220.00
2010.05	P.A.Y.E. DEPT 5	5354.00
2010.99	P.A.Y.E. REST	520.00
	TOTAL P.A.Y.E.	31094.00

2015.01	N.I. DEPT 1	2192.00
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ACCOUNT TITLE

-----LIABILITIES-----

2015.02	N.I. DEPT 2	2132.00
2015.04	N.I. DEPT 4	2082.00
2015.05	N.I. DEPT 5	1773.00
2015.99	N.I. REST	1820.00
TOTAL N.I.		9999.00

2020	VAT PAYABLE	11700.00
2025	ACCRUED EXPENSES	3800.00
2030	H.P. CAPITAL BALANCE O/S	18500.00
2031	H.P. A/C	2500.00
2040	LOANS	275000.00

TOTAL CURRENT LIABILITIES

420253.00

2200	ISSUED CAPITAL	15000.00
2201	RESERVES	99464.00
2203	CAPITAL A/C	75000.00

TOTAL

189464.00

2900	PROFIT AND LOSS	6884.00
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TOTAL LIABILITIES

616601.00

NOMINAL TRANSACTIONS REGISTER

ACME TRADING CO. LTD.
PERIOD NO : 2

DATE 6/07/81

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ACCOUNT	TITLE	REFERENCE	SOURCE	TYPE	DATE	DEBITS	CREDITS
1103	TRADE DEBTORS	C02	NOMNL/L	AMEND	06/07/81	20345.00	
1171	BANK CURRENT A/C	C02	NOMNL/L	AMEND	06/07/81	-3855.00	
2001	TRADE CREDITORS	C02	NOMNL/L	AMEND	06/07/81		4330.00
2005	SUNDRY CREDITORS	C02	NOMNL/L	AMEND	06/07/81		275.00
2010.01	P.A.Y.E. DEPT 1	C02	NOMNL/L	AMEND	06/07/81		730.00
2010.02	P.A.Y.E. DEPT 2	C02	NOMNL/L	AMEND	06/07/81		110.00
2010.03	P.A.Y.E. DEPT 3	C02	NOMNL/L	AMEND	06/07/81		110.00
2010.04	P.A.Y.E. DEPT 4	C02	NOMNL/L	AMEND	06/07/81		110.00
2010.05	P.A.Y.E. DEPT 5	C02	NOMNL/L	AMEND	06/07/81		177.00
2015.01	N.I. DEPT 1	C02	NOMNL/L	AMEND	06/07/81		246.00
2015.02	N.I. DEPT 2	C02	NOMNL/L	AMEND	06/07/81		41.00
2015.04	N.I. DEPT 4	C02	NOMNL/L	AMEND	06/07/81		82.00
2015.05	N.I. DEPT 5	C02	NOMNL/L	AMEND	06/07/81		41.00
2015.99	N.I. REST	C02	NOMNL/L	AMEND	06/07/81		820.00
2020	VAT PAYABLE	C02	NOMNL/L	AMEND	06/07/81		2670.00
2025	ACCRUED EXPENSES	C02	NOMNL/L	AMEND	06/07/81		275.00
3000.01	SALES AREA 1	C02	NOMNL/L	AMEND	06/07/81		3375.00
3000.02	SALES AREA 2	C02	NOMNL/L	AMEND	06/07/81		4500.00
3000.03	SALES AREA 3	C02	NOMNL/L	AMEND	06/07/81		2900.00
3000.04	SALES AREA 4	C02	NOMNL/L	AMEND	06/07/81		3400.00
3000.06	SALES AREA 6	C02	NOMNL/L	AMEND	06/07/81		375.00
3000.99	SALES REST	C02	NOMNL/L	AMEND	06/07/81		2225.00
3000.99	SALES REST	C02	NOMNL/L	AMEND	07/07/81		-2100.00
3000.99	SALES REST	C02	NOMNL/L	AMEND	08/07/81		2100.00
3110	RENTS RECEIVED	C02	NOMNL/L	AMEND	06/07/81		270.00
4001	PURCHASES	C02	NOMNL/L	AMEND	06/07/81	5250.00	
4010	WAGES	C02	NOMNL/L	AMEND	06/07/81	1972.00	
4020	RENT	C02	NOMNL/L	AMEND	06/07/81	275.00	
4030	EQUIPMENT EXPENSES	C02	NOMNL/L	AMEND	06/07/81	185.00	
4040	HAULAGE EXPENSES	C02	NOMNL/L	AMEND	06/07/81	225.00	
4150	EMPLOYEES N.I.	C02	NOMNL/L	AMEND	06/07/81	820.00	
4160	PENSION SCHEME	C02	NOMNL/L	AMEND	06/07/81	275.00	
4200	ADVERTISING	C02	NOMNL/L	AMEND	06/07/81	300.00	
4210	PRINTING AND STATIONERY	C02	NOMNL/L	AMEND	06/07/81	345.00	
4220	POSTAGE	C02	NOMNL/L	AMEND	06/07/81	95.00	
4230	TELEPHONE	C02	NOMNL/L	AMEND	06/07/81	295.00	
4370	CLEANING	C02	NOMNL/L	AMEND	06/07/81	60.00	
4500	MOTOR RUNNING EXPENSES	C02	NOMNL/L	AMEND	06/07/81	125.00	
4510	VEHICLE FUEL	C02	NOMNL/L	AMEND	06/07/81	140.00	
4520	VEHICLE REPAIRS	C02	NOMNL/L	AMEND	06/07/81	85.00	
TOTALS						0.00	0.00

ACME TRADING CO. LTD.

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NOMINAL TRANSACTIONS REGISTER

ACME TRADING CO. LTD.
PERIOD NO : 3

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ACCOUNT	TITLE	REFERENCE	SOURCE	TYPE	DATE	DEBITS	CREDITS
3000.01	SALES AREA 1	INV1001	NOMNL/L	SALINV	06/07/81		100.00
2020	VAT PAYABLE	INV1001	NOMNL/L	SALINV	06/07/81		15.00
1103	TRADE DEBTORS	INV1001	NOMNL/L	SALINV	06/07/81	115.00	
3000.02	SALES AREA 2	INV1002	NOMNL/L	SALINV	06/07/81		1500.00
2020	VAT PAYABLE	INV1002	NOMNL/L	SALINV	06/07/81		225.00
1103	TRADE DEBTORS	INV1002	NOMNL/L	SALINV	06/07/81	1725.00	
3000.03	SALES AREA 3	INV1003	NOMNL/L	SALINV	06/07/81		75.00
3000.04	SALES AREA 4	INV1003	NOMNL/L	SALINV	06/07/81		125.00
3000.06	SALES AREA 6	INV1003	NOMNL/L	SALINV	06/07/81		50.00
3000.99	SALES REST	INV1003	NOMNL/L	SALINV	06/07/81		95.00
2020	VAT PAYABLE	INV1003	NOMNL/L	SALINV	06/07/81		51.75
1103	TRADE DEBTORS	INV1003	NOMNL/L	SALINV	06/07/81	396.75	
3000.01	SALES AREA 1	CRN1004	NOMNL/L	SALCRN	06/07/81		-12.75
3000.02	SALES AREA 2	CRN1004	NOMNL/L	SALCRN	06/07/81		-45.00
3000.03	SALES AREA 3	CRN1004	NOMNL/L	SALCRN	06/07/81		-29.00
3000.04	SALES AREA 4	CRN1004	NOMNL/L	SALCRN	06/07/81		-125.00
3000.06	SALES AREA 6	CRN1004	NOMNL/L	SALCRN	06/07/81		-50.00
3000.99	SALES REST	CRN1004	NOMNL/L	SALCRN	06/07/81		-25.00
2020	VAT PAYABLE	CRN1004	NOMNL/L	SALCRN	06/07/81		-43.00
1103	TRADE DEBTORS	CRN1004	NOMNL/L	SALCRN	06/07/81	-329.75	
3000.01	SALES AREA 1	INV1005	NOMNL/L	SALINV	06/07/81		100.00
2020	VAT PAYABLE	INV1005	NOMNL/L	SALINV	06/07/81		15.00
1171	BANK CURRENT A/C	INV1005	NOMNL/L	SALINV	06/07/81	115.00	
4200	ADVERTISING	PINV001	NOMNL/L	PURINV	06/07/81	75.00	
2001	TRADE CREDITORS	PINV001	NOMNL/L	PURINV	06/07/81		75.00
4340	PROPERTY INSURANCE	PINV002	NOMNL/L	PURINV	06/07/81	125.00	
2005	SUNDRY CREDITORS	PINV002	NOMNL/L	PURINV	06/07/81		125.00
4510	VEHICLE FUEL	PINV003	NOMNL/L	PURINV	06/07/81	75.00	
1120	V.A.T. RECEIVABLE	PINV003	NOMNL/L	PURINV	06/07/81	11.25	
2005	SUNDRY CREDITORS	PINV003	NOMNL/L	PURINV	06/07/81		86.25
1015.01	PLANT & MACHINERY - NORTH	PINV004	NOMNL/L	PURINV	06/07/81	25000.00	
2201	RESERVES	PINV004	NOMNL/L	PURINV	06/07/81		25000.00
4001	PURCHASES	PCRN005	NOMNL/L	PURCRN	06/07/81	-25.50	
4200	ADVERTISING	PCRN005	NOMNL/L	PURCRN	06/07/81	-30.00	
1120	V.A.T. RECEIVABLE	PCRN005	NOMNL/L	PURCRN	06/07/81	-8.30	
2005	SUNDRY CREDITORS	PCRN005	NOMNL/L	PURCRN	06/07/81		-8.30
2005	SUNDRY CREDITORS	PCRN005	NOMNL/L	PURCRN	06/07/81		-21.00
2001	TRADE CREDITORS	PCRN005	NOMNL/L	PURCRN	06/07/81		-34.50
1171	BANK CURRENT A/C	CHQPD	NOMNL/L	CHQPD	06/07/81	-127.00	
2001	TRADE CREDITORS	CHQ001	NOMNL/L	CHQPD	06/07/81		-127.00
1171	BANK CURRENT A/C	CHQ002	NOMNL/L	CHQPD	06/07/81	-1275.00	
4010	WAGES	CHQ002	NOMNL/L	CHQRCV	06/07/81	1275.00	
1171	BANK CURRENT A/C	CHQ003	NOMNL/L	CHQPD	06/07/81	-100.00	
1172	CASH ACCOUNT	CHQ003	NOMNL/L	CHQRCV	06/07/81	100.00	
1171	BANK CURRENT A/C	CHQ004	NOMNL/L	CHQPD	06/07/81	-250.00	
1171	BANK CURRENT A/C	CHQ005	NOMNL/L	CHQPD	06/07/81	-100.00	
1171	BANK CURRENT A/C	CHQ006	NOMNL/L	CHQPD	06/07/81	-1525.00	
1171	BANK CURRENT A/C	CHQ007	NOMNL/L	CHQPD	06/07/81	-75.00	
2001	TRADE CREDITORS	CHQ4,5,6	NOMNL/L	CHQPD	06/07/81		-1875.00
2005	SUNDRY CREDITORS	CHQ007	NOMNL/L	CHQPD	06/07/81		-75.00

SESSION 2

SESSION 3

SESSION 4

NOMINAL TRANSACTIONS REGISTER

ACME TRADING CO. LTD.
PERIOD NO : 3

DATE 6/07/81 PAGE 2

ACCOUNT	TITLE	REFERENCE	SOURCE	TYPE	DATE	DEBITS	CREDITS
1103	TRADE DEBTORS	CHQRCVD1	NOMNL/L	CREDIT	06/07/81	-245.00	
1171	BANK CURRENT A/C	CHQRCVD1	NOMNL/L	CHQRCV	06/07/81	245.00	
2001	TRADE CREDITORS	REFUNDCHQ2	NOMNL/L	CHQRCV	06/07/81		175.00
1171	BANK CURRENT A/C	REFUNDCHQ2	NOMNL/L	CHQRCV	06/07/81	175.00	
1103	TRADE DEBTORS	CHQRCVD3	NOMNL/L	CREDIT	06/07/81	-1751.00	
1171	BANK CURRENT A/C	CHQRCVD3	NOMNL/L	CHQRCV	06/07/81	1751.00	
1103	TRADE DEBTORS	CHQRCVD4	NOMNL/L	CREDIT	06/07/81	-55.00	
1171	BANK CURRENT A/C	CHQRCVD4	NOMNL/L	CHQRCV	06/07/81	55.00	
1103	TRADE DEBTORS	CHQRCVD5	NOMNL/L	CREDIT	06/07/81	-175.00	
1171	BANK CURRENT A/C	CHQRCVD5	NOMNL/L	CHQRCV	06/07/81	175.00	
1103	TRADE DEBTORS	CHQRCVD6	NOMNL/L	CREDIT	06/07/81	-895.00	
1171	BANK CURRENT A/C	CHQRCVD6	NOMNL/L	CHQRCV	06/07/81	895.00	
1001.01	FREEHOLD LAND - NORTH	XFER LAND	NOMNL/L	CREDIT	06/07/81	-5500.00	
1001.05	FREEHOLD LAND - SOUTH	XFER LAND	NOMNL/L	DEBIT	06/07/81	5500.00	
1103	TRADE DEBTORS	WRONG TYPE	NOMNL/L	CREDIT	06/07/81	-25.00	
2001	TRADE CREDITORS	WRONG TYPE	NOMNL/L	DEBIT	06/07/81		-25.00
1170	BANK DEPOSIT A/C	WRONG BANK	NOMNL/L	DEBIT	06/07/81	1150.00	
1171	BANK CURRENT A/C	WRONG BANK	NOMNL/L	CREDIT	06/07/81	-1150.00	
2001	TRADE CREDITORS	WRONG A/C	NOMNL/L	CREDIT	06/07/81		25.50
2005	SUNDRY CREDITORS	WRONG A/C	NOMNL/L	DEBIT	06/07/81		-25.50
3000.01	SALES AREA 1	ALLOC SALE	NOMNL/L	CREDIT	06/07/81		750.00
3000.99	SALES REST.	ALLOC SALE	NOMNL/L	DEBIT	06/07/81	-750.00	
1171	BANK CURRENT A/C	CSH RCVD1	NOMNL/L	CSHRCV	06/07/81	75.00	
2005	SUNDRY CREDITORS	CSH RCVD1	NOMNL/L	CSHRCV	06/07/81		75.00
1172	CASH ACCOUNT	CSH RCVD2	NOMNL/L	CSHRCV	06/07/81	150.00	
1171	BANK CURRENT A/C	PETTY CASH	NOMNL/L	CSHPD	06/07/81	-150.00	
1172	CASH ACCOUNT	P/CASH1	NOMNL/L	CSHPD	06/07/81	-1.50	
4220	POSTAGE	P/CASH1	NOMNL/L	CSHRCV	06/07/81	1.50	
1172	CASH ACCOUNT	P/CASH2	NOMNL/L	CSHPD	06/07/81	-25.00	
4210	PRINTING AND STATIONERY	P/CASH2	NOMNL/L	CSHRCV	06/07/81	25.00	
1172	CASH ACCOUNT	P/CASH3	NOMNL/L	CSHPD	06/07/81	-16.50	
4500	MOTOR RUNNING EXPENSES	P/CASH3	NOMNL/L	CSHRCV	06/07/81	16.50	
1172	CASH ACCOUNT	P/CASH4	NOMNL/L	CSHPD	06/07/81	-12.50	
4540	HOTEL AND TRAVELLING EXPENSES	P/CASH4	NOMNL/L	CSHRCV	06/07/81	12.50	
1172	CASH ACCOUNT	P/CASH5	NOMNL/L	CSHPD	06/07/81	-6.00	
4210	PRINTING AND STATIONERY	P/CASH5	NOMNL/L	CSHRCV	06/07/81	6.00	
1172	CASH ACCOUNT	P/CASH6	NOMNL/L	CSHPD	06/07/81	-25.00	
4220	POSTAGE	P/CASH6	NOMNL/L	CSHRCV	06/07/81	25.00	
TOTALS						25392.45	25392.45

SESSION 5

SESSION 6

SESSION 7

SESSION 8

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1. The first part of the report is a general statement of the purpose and scope of the investigation. It is followed by a description of the methods used in the study. The results of the investigation are then presented in a series of tables and figures. The final part of the report is a discussion of the results and a conclusion.

2. The second part of the report is a detailed description of the methods used in the study. It includes a description of the experimental apparatus, the procedures used in the study, and the methods used for data collection and analysis.

3. The third part of the report is a presentation of the results of the investigation. It includes a series of tables and figures that show the data collected during the study. The results are presented in a clear and concise manner, making it easy for the reader to understand the findings of the study.

4. The fourth part of the report is a discussion of the results and a conclusion. It discusses the implications of the findings of the study and provides a summary of the conclusions reached. The discussion also includes a comparison of the results of the study with those of other studies in the field.

1

FILE LAYOUTS

NOMINAL ACCOUNT CODE

FORMAT YYYY.NN where
X is account type (1 - 4).
1 = ASSET
2 = LIABILITY
3 = INCOME
4 = EXPENSES

YYY is the actual account
code in the range 000-999.

.NN is the department
number .01 - .99.
A Department number of
.00 is ignored.

ACCOUNT TITLE

The account description.

TOTAL CODE

This determines the level
of sub-totalling required
Valid values are 2, 4, 6,
and 8.

Total Code 2 indicates a
normal account which is
simply accumulated.

Total Code 4 indicates a
normal account but when
this account is printed
and accumulated the total
of all the code 2's, from
the last code 4, or the
beginning, which ever was
the most recent, are
printed using the
description held in the
Total Description.

Total Code 6 is a total
record only. When this
is encountered all the
code 2's and 4's from
either the last code 6 or
the beginning, which ever
was the most recent, are
printed using the
description held in the
Total Description.

APPENDICES

COLUMN NO.

Total Code 8 is identical in operation to Total Code 6 but prints from the last code 8 or the beginning whichever was the most recent.

This determines the column on the balance sheet in which the total will be printed. The value may be 1, 2 or 3.

Total Code 2's will always be printed in column 1.

Total Code 4 will always print the account in column 1, it being a normal account, but the total will be printed in the column specified by the column number.

Total Codes 6 and 8 print the total in the column specified.

TOTAL DESCRIPTION

Obvious.

THIS YEARS PERIOD TOTALS

The twelve totals for the current fiscal year. Maximum value is 99,999,999.99. These figures cannot be amended except by posting to them or using the amendment option in the posting program.

LAST YEARS PERIOD TOTALS

The twelve totals for the last fiscal year. The figure is held as round pounds only with a maximum value of 99,999,990.

These figures cannot be amended except by posting to them using the amendment option.

BUDGETS

The twelve period budget figures are held to the nearest £10 with a maximum value of £327,670. They can be amended via the Maintenance Program.

THIS YEARS OPENING BALANCE

This field is the brought forward balance from last year. Maximum value is 99,999,999.99. This figure can only be amended via the amendment option in the Postings Program.

LAST YEARS OPENING BALANCE

This field is the brought forward balance from the year before last. Maximum value is 99,999,999.99. This figure can only be amended via the amendment option in the Postings Program.

APPENDICES

TAKING CARE OF DISKS

Disks are precision media so handle them very carefully to get maximum life from each.

1. Keep the disk in its storage envelope whenever it is not in one of the drives.
Don't leave the disks in the drives needlessly, for example, when the system is turned off.
2. Keep disks away from magnetic fields, (transformers), A.C. motors, magnets, etc). Strong magnetic fields can destroy information on the disks.
3. Handle the disk by the jacket only. Don't touch any of the exposed surfaces. Don't try to wipe or clean the disk surface, you may abrade it and destroy data.
4. Keep the disk away from heat and direct sunlight.
5. Avoid contamination of the disk with cigarette ash, dust or other particles.
6. Do not write directly on the disk jacket with a ball point pen or lead pencil, as this could damage the recording surface. Use a felt tip pen instead.
7. Store disks in a vertical file folder or on a shelf where the medium is protected from pressure to its sides.

SOME POSSIBLE PROBLEMSCONDITIONPOSSIBLE REMEDY/REASONGeneral

Computer stops and will not respond to any entry from the keyboard.

Try switching the printer on or press (RESET).

Power failure in middle of an operation.

Press (RESET) & re-enter the details being input at the time of the failure.

Date not accepted

Look at the prompt to determine the manner in which the date is to be input.

There may or may not be slashes (/).

I/O Error

Check that the disk does not have a 'write protect' tab covering the notch then press (RESET).

Programs or files won't load or other persistent problems.

1. Check to see that all cables are properly connected and there is power to all units.

2. Check that the correct disks have been mounted in their appropriate drives and that the doors are properly closed.

3. Remove all disks and switch the system off for one minute, then try again.

4. Try loading your back-up disk.

APPENDICES

Diskettes & Disk Drives

Frequent occurrences of the following errors during attempts to read from or write to a disk may indicate a worn or damaged diskette or some other hardware problem.

CONDITION

Parity Error
Gat Error
Hit Read Error
Data Record not Found
Seek Error

POSSIBLE REMEDY/CAUSE

Disk Drive or Diskette.
Disk Drive or Diskette.
Disk Drive or Diskette.
Disk Drive or Diskette.
Disk Drive or Diskette.

Computer displays :

Too many files
or
Internal Error.

- a) There is no diskette in the drive.
- b) The diskette is incorrectly inserted.
- c) The door on the drive is not correctly closed.
- d) There is a write protect tab on the diskette. Remove it.
- e) The system was not originally started by use of Reset.

Printer

Printer runs out paper.

Interleave the new stationery with the remains of the old one still in the printer and thereby continue with correctly aligned stationery.

Printer won't print.

- a) Insert new paper as above.
- b) Print Head too close or too far from paper.
- c) Printer not On-Line.